



COMPLAINTS CHANNEL REGULATIONS

INDEX

- 1. Introduction**
- 2. Characteristics of the complaints channel**
- 3. Who is the whistleblowing channel for?**
- 4. Implementation of the complaints channel**
- 5. How the complaints channel works**
- 6. Complaints and data protection channel.**
- 7. Complaints channel procedure**

1. Introduction

On February 20, 2023, Law 2/2023, regulating the protection of people who report regulatory infringements and the fight against corruption, was published in the BOE.

Published in «BOE» núm. 44, of 02/21/2023, effective March 13, 2023.

The new law obliges all companies with more than 50 people in their workforce to implement confidential and secure complaints channels.

The whistleblowing channel serves as a measure to protect all people who report or report cases of corruption, fraud or violations of laws in EU countries.

2. Characteristics of the complaints channel

For a whistleblowing channel or internal information system to be efficient, it must meet the following requirements and characteristics:

- ✓ **Be easily accessible:** It must be easy to use and accessible not only to members or workers of an organization, but to all those people who can communicate an irregularity that they have witnessed through them.
- ✓ **Guarantee confidentiality and anonymity:** It is very important to protect the identity of whistleblowers against possible reprisals. Dismissal, degradation, denial of promotions, substantial modification of working conditions or any other similar action in retaliation against the informant is prohibited. Likewise, any form of workplace harassment or damage to the informant's reputation is also prohibited and prosecuted, such as unjustified negative development evaluations.
- ✓ **Training workers:** The company must communicate the existence of the Complaints Channel, its operation and the objectives it pursues. Likewise, workers must know the process and format of filing a complaint, as well as its communication to the affected person.
- ✓ **The person responsible for the internal information system will periodically review the operation of the complaints channel.**
- ✓ **Establish an adequate sanctioning regime:** A disciplinary system that penalizes compliance with the law or the internal regulations of the company, based on Law 2/2023, regulating the protection of people who report regulatory infringements and the fight against corruption.
- ✓ **Inform workers' representatives.**

3. Who is the whistleblowing channel for?

- ✓ Employees of the company or who have already terminated their relationship and are witnesses of an infringement.
- ✓ Self-employed.
- ✓ People hired as trainees or trainees.
- ✓ Any person who works under the supervision and direction of contractors, subcontractors and suppliers.

4. Implementation of the complaints channel

- ✓ Choose and establish the communication channels that will be used to make and receive complaints.
- ✓ Appoint a person in charge of the internal information system.
- ✓ Make a regulation of the complaints channel.
- ✓ Carry out and establish the procedure for managing and dealing with complaints.
- ✓ The person responsible for the internal information system will keep a record of the complaints received, processed and the resolution of the same.
- ✓ Publicize the channel, that is, communicate its existence and regulations.

5. How the complaints channel works

Its internal operation should be simple.

The informant makes a complaint through the channel enabled for this purpose. Once the complaint has been received, the person in charge of the internal information system will determine whether or not it should be processed, depending on whether there are indications or not, that a reportable irregularity is being made based on Law 2/2023, regulating the protection of people who report regulatory infringements and the fight against corruption.

The organization has a period of 7 days to communicate receipt of the complaint to the informant. If the complaint is processed, the organization will have a maximum period of 3 months to carry out the corresponding internal investigation for the clarification of the facts. This time can be extended for another 3 months, in case of special complexity.

Likewise, complaints submitted and processed will be kept in a register, guaranteeing confidentiality, which must be accessible to the judicial authority in the case of a judicial proceeding. The personal data contained in this record will be kept for the necessary time, with a maximum term of 10 years.

The complaints channel can be used by anyone who works in the private sector and who has witnessed an irregularity or infringement within a work or professional context, that is, employees, freelancers, shareholders, members of the company's management, management or supervisory body, including non-executive members.

In addition, informants may also be people who have witnessed an infringement or irregularity within the framework of an employment relationship or who has already terminated it, such as former employees, interns, volunteers, trainees, including people who have not yet started their employment relationship (i.e. candidates for a job).

6. Complaints and data protection channel

Article 24 of the LOPDGDD regulates how the personal data of informants, denounced and witnesses should be treated.

- ✓ **Legality of the treatment: When the implementation of the internal complaints channel** responds to the need to comply with the Whistleblower Protection law, whether the complaints channel is internally managed or externally, the legality of the treatment is based both on legal compliance on the part of the data controller (art. 6.1.c of the RGPD), as in the fulfillment of a mission carried out in the public interest or in the exercise of public powers conferred on the data controller (art. 6.1.e of the RGPD). When the legality of the treatment is based on article 6.1. e, in addition, it is limited to the right of opposition of the interested party (in this case, the accused), that is, the person in charge may continue to process the personal data, even if the interested party requests to exercise their right of opposition. Likewise, the right of access will also be limited, specifically to access to the data of the complainant (informant), in order to comply with the right to protect informants in accordance with the law.
- ✓ **Information to interested parties:** The company, as the data controller, will inform the workers and third parties involved of the existence of the complaints channel.
- ✓ **Access to data:** They are authorized to access the personal data obtained in the internal complaints channel:
 - The person in charge of the complaints channel and who manages it directly.
 - The head of Human Resources when it is necessary to carry out disciplinary proceedings against the accused.
 - The person in charge of the legal services of the company or public entity, to initiate the corresponding legal actions.
- ✓ **Storage time:** The retention time of the personal data obtained and processed in the complaints channel and in the internal investigation process will be strictly necessary to carry out the procedure for processing and investigating the complaint. This time may not exceed 10 years. The personal data of the complaints received and stored in the system

Internal information must be removed three months after receipt, if the complaint has not been successful. In the case, if it has been processed in the complaint, after these three months, the personal data must pass to the management system of the internal investigations of the company and removed from the complaints channel. If the company wants to keep the complaints to prove its regulatory compliance, they can do so, but anonymously.

- ✓ **Security measures:** It is the responsibility of the person responsible for the treatment, that is, the company, to take and apply the necessary security measures to guarantee the confidentiality, integrity and availability of the personal data obtained and processed through the internal complaints channel. The confidentiality of the complainant's personal data must be guaranteed and preserved, in the event that the complaint is not anonymous.

COMPLAINTS CHANNEL PROCEDURE

In compliance with Law 2/2023, regulating the protection of people who report regulatory infringements and the fight against corruption, COPY VALLS CON GELATS, S.L. It has implemented a whistleblowing channel, which can be accessed through the following link:

<http://www.copyvalls.com/en/complaint/>

When entering this link you will find the following data, the mandatory ones are those that have an asterisk:

ES | CA | E

ETHICAL CHANNEL - COMPLAINT FORM

The company **Copy Valls** Con Gelats, S.L., in compliance with Law 02/2023, regulating the protection of people who report regulatory infractions and the fight against corruption, provides you a completely anonymous whistleblowing channel to report any case of corruption, fraud or violations of laws in EU countries.

Regulated by article 24 of the LOPDGDD on how the personal data of informants, defendants and witnesses should be processed.

We appreciate your cooperation to ensure a safe, honest and fair environment for our organisation.

Subject *

Required field

Complainant's details (Optional) (Optional)

Name and Surname e-mail

Reason for the complaint *

Description of events

About us Products Sustainability & innovation Serv

Persons involved (Optional) **Persons who can contribute information (Optional)**

Names Names

Documents attached

No se ha seleccionado ningun archivo

* Required fields

I have read and accept the Data Protection Information clause.

1. Through here, you can report any case of corruption, fraud or violations of laws related to the company.
2. The complaint can be completely anonymous and only the person responsible for the internal information system will be aware of it.
3. The receipt of the complaint will be answered within a maximum period of 7 days.
4. The person responsible for the internal information system will assess the complaint and in the case of having to carry out an action, it will be carried out in a maximum time of 3 months, with the possibility of extending 3 more months in case of complexity.
5. The register of complaints will be kept for a maximum term of 10 years.