

# PROTOCOL FOR IMPLEMENTATION OF CONSUM, S.COOP.V. INTERNAL INFORMATION SYSTEM

#### 1.- INTRODUCTION

Law 2/2023, of 20 February 2023, regulating the protection of persons who report regulatory infringements and the fight against corruption (BOE no. 44, of 21 February 2023), which transposes Directive (EU) 2. 019/1937, of the European Parliament and of the Council, of 23 October 2019, on the protection of persons who report breaches of Union law, with entry into force on 13 March 2023, establishes, among other issues, the obligation for private sector companies with more than 49 employees, as is the case of Consum, to have an "Internal Information System" fully implemented before 13 June 2023 (Second Transitional Provision-1). This makes it obligatory to design and implement this system before the legal deadline, with this obligation falling to the company's administrative body (article 5), and in the case of Consum specifically, to its Governing Board.

At present, our Co-operative has already implemented tools related to this new obligation and under the auspices of the approval of its Corporate Governance Code, has developed its Code of Ethics and Conduct and its 360-degree Risk Map. However, even though these instruments are already in place, it is necessary to develop our internal whistleblowing channels in greater depth, integrating all of them within a global system that responds to the new legal requirements, so that in every case, and regardless of the channel used by the person making the complaint, there is full certainty that the complaint submitted is initiated, processed, managed and resolved in accordance with the legal requirements and complies with the purpose pursued by the aforementioned Law 2/2023 (article 1). Said legal requirements and compliance is to "provide adequate protection against reprisals that may be suffered by individuals who report any of the actions or omissions referred to in Article 2, through the procedures provided for therein" as well as to "strengthen the culture of information, the organisation's integrity infrastructures and the promotion of the culture of information or communication as a mechanism for preventing and detecting threats to the public interest".

In particular, Consum has adopted the following instruments in relation to issues concerning legal compliance and the fight against regulatory infringements and corruption::

- Corporate Governance Code: approved by the Governing Council at its meeting of 23 February 2012.
- Code of Ethics and Conduct: approved by the Governing Council at its meeting of 25 January 2018 and amended by resolution of 30 March 2023.
- Ethics Committee and channel for queries, requests and complaints to the
   Ethics Committee: approved by the Governing Board at its meeting on 25



- January 2018.
- 360 degree Risk Map and Crime Prevention Model: approved by the Governing Council at its meeting of 25 January 2018.
- Complaints Channel: approved by the Governing Board at its meeting of 25 January 2018.
- Ethics Committee: approved by the Governing Board at its meeting of 25 January 2018.
- Compliance Officer: appointed and approved by the Governing Council at its meeting on 25 January 2018.
- Internal Audit Charter Regulations: approved by the Governing Council at its meeting of 25 January 2018.
- Data Protection Officer: appointed and approved by the Governing Council at its meeting of 25 January 2018 (amended by resolution of 29 September 2022).
- **Protocol of Action** against harassment at work, sexual harassment, harassment on grounds of sex and any other type of discrimination: approved by the Governing Council at its meeting of 30 March 2023.
- Committee for the prevention of harassment and discrimination: approved by the Governing Board at its meeting of 30 March 2023.
- Channel for registering and managing complaints about harassment and discrimination: approved by the Governing Board at its meeting of 30 March 2023.

## 2.- SCOPE OF THE INTERNAL INFORMATION SYSTEM (MATERIAL AND PERSONAL AREA).

- **A.- MATERIAL SCOPE** Consum's "Internal Information System" is created in accordance with the provisions of Law 2/2023 (article 2), in order to protect natural persons (whether they are cooperative staff with a corporate or employment relationship, or third parties) who report:
  - (a) Any act or omission which may constitute an infringement of European Union law, provided that such infringement:
  - 1. Falls within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, irrespective of their classification in the internal legal order. This heading includes infringements relating to: (i) public procurement; (ii) financial services, products and markets; (iii) prevention of money laundering and terrorist financing; (iv) product safety and conformity; (v) transport safety; (vi) environmental protection; (vii) radiation protection and nuclear safety; (viii) food and feed safety; (ix) animal health and animal welfare; (x) public health; (xi) consumer protection; (xii) protection of privacy and personal data; (xiii) security of networks and information systems.



- 2. <u>Affects the financial interests of the European Union</u> as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
- 3. <u>Affects the internal market</u>, as referred to in Article 26(2) of the TFEU, including infringements of European Union rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts that infringe corporate tax rules or practices whose purpose is to obtain a tax advantage that distorts the object or purpose of the legislation applicable to corporate taxation.
- b) Actions or omissions that may constitute a serious or very serious criminal or administrative offence (including, all serious or very serious criminal or administrative offences involving financial loss to the Treasury and Social Security).
- c) <u>Actions or omissions concerning infringements of the law on health and safety at work,</u> without prejudice to the specific regulations in this area.
- **B.- PERSONAL SCOPE.** The protection of the Law shall apply to all informants who have obtained information on infringements in an employment or professional context, including: (i) persons who have the status of employees; (ii) self-employed persons; (iii) members of the co-operative, consumers or workers; (iv) persons who are members of the Governing Council or the Board of Directors; (v) any person working for or under the supervision and management of contractors, subcontractors and suppliers; (vi) whistleblowers who communicate or publicly disclose information on breaches occurring in the context of a terminated employment or statutory relationship, volunteers, trainees, traineeship trainees, whether or not they are in receipt of remuneration; (vii) those whose employment relationship has not yet begun, in cases where the information on breaches has been obtained during the selection process or pre-contractual negotiation; (viii) the legal representatives of the employees in the exercise of their functions of advising and supporting the informant, in the case of Consum, specifically the members of the Social Committee.

### 3.- CREATION AND CHARACTERISTICS OF THE INTERNAL INFORMATION SYSTEM.

A.- CREATION OF THE "INTERNAL INFORMATION SYSTEM".-The Governing Board approves and implements the "Internal Information System", as the preferred channel for reporting the actions and omissions referred to in point 2-A) above, guaranteeing that any infringement reported or denounced will be dealt with effectively and also guaranteeing zero risk of reprisal for whoever files the report or provides the information (this guarantee is void in the event of fraudulent misrepresentation in reporting of facts). It is specifically clarified that the legal guarantees established in relation to this "Internal Information System" shall not apply to any reports submitted through any other internal channels not integrated within the same, that the co-operative may have or may implement in the future, or submitted through any other internal system that the co-operative may have or may implement in the future, or which are submitted through any



other system that allows them to be recorded, which refer to conduct that affects or has to do with the Code of Good Governance or the Code of Ethics and Conduct or with the sanctioning regime established in the Articles of Association or the Internal Regulations for worker-members (which shall be governed by their own rules). Except in those cases in which such conduct may constitute an infringement of European Union law (as defined in section "A" above), a serious or very serious administrative infringement, or a criminal offence, as well as an infringement of labour law on health and safety at work (without prejudice to its specific regulations), in which case, the provisions of this protocol shall be fully applicable.

This "Internal Information System" has been favourably evaluated by the legal representation of the worker-members, i.e. the Social Committee, at its meeting of 16 May 2023.

- **B.- PERSONAL DATA PROTECTION.** -The "Internal Information System" created will scrupulously respect the regulations on the protection of personal data, with the processing of the personal data contained in the files created and managed being protected by the authorisation contained in article 24 of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights, according to the wording given by the Seventh Final Provision of Law 2/2023.
- C.- MANAGEMENT AND CHARACTERISTICS: Consum's "Internal Information System" will be managed internally with its own resources, without any outsourcing to a third party and, (in accordance with article 5 of Law 2/2023) will meet the following requirements: (i) it will allow all reporting persons to communicate information on the infringements regulated in this Protocol; (ii) it shall be designed, established and managed in a secure manner, so as to ensure the confidentiality of the identity of the reporting person and any third party mentioned in the report, the actions involved in the management and processing of the report, as well as data protection, by preventing access by unauthorised personnel; (iii) it will only allow the submission of communications in writing; (iv) will integrate the different internal information channels that Consum currently has in place or may establish in the future; (v) it will guarantee that the communications submitted will be dealt with effectively within Consum, so that the first to know of any possible irregularity will be the co-operative itself; (vi) it will be an independent system, so that it shall not be shared with any other entity, public or private; (vii) it will have a "System Manager" as detailed below; (viii) it will have a policy or strategy (the one approved by this Protocol) that sets out the general principles for internal whistleblower information and defence systems, and which will be duly publicised within Consum; (ix) it shall have a procedure for managing the information received; (x) it shall establish the necessary guarantees for the protection of whistleblowers within the co-operative itself, in accordance with the minimum content and principles detailed below.
- **D.- RESPONSIBILITY FOR THE INTERNAL INFORMATION SYSTEM.** -Responsibility for Consum's "Internal Information System" shall fall to the "Ethics Committee", in accordance with article 8-2 of Law 2/2023. The composition and functions of said committee are regulated in section 6 of the Code of Ethics and Conduct. This Committee



delegates the powers to manage the "Internal Information System" to the person who at any given time holds the status of Director of External Relations, who is a member of the Board of Directors and of the Ethics Committee itself, and therefore holds the status of Director of the co-operative, in accordance with the provisions of article 8-4 of Law 2/2023. However, in the event that the Legal Advisory Division or function ceases to be the responsibility of the aforementioned Manager, the function will be carried out by the Manager responsible for it. Specifically, and at present, the person in charge appointed by the Governing Council is the Director of External Relations, who is also the "Compliance Officer", in accordance with the appointment made by the Governing Council at its meeting held on 25 January 2018.

Accordingly, it is hereby stated for the record that due to the cooperative nature of this company and its size, the function of "Head of the Internal Information System", will be carried out simultaneously by the aforementioned Director of External Relations together with the functions inherent to his/her post. The Governing Board guaranteeing that he/she will perform the function avoiding hypothetical conflicts of interest, and in accordance with section 6 of the aforementioned article 8 of Law 2/2023, bearing in mind that the "Compliance Officer" may be the person who, by delegation of the Ethics Committee, is responsible for the "Internal Information System".

The appointment or removal of the Head of the "Internal Information System" shall be notified to the Independent Whistleblower Protection Authority or, as the case may be, to the autonomous authorities or bodies of the autonomous communities in which Consum is active and which have these powers and functions. The period for notification shall be ten working days (10) from the appointment or dismissal and, in the latter case, the cause of dismissal shall be specified.

- **E.- INFORMATION MANAGEMENT PROCEDURE** The procedure for managing all information received through the system, whatever the channel, is based on the following principles and shall have the following minimum content:
  - a) The internal information channel(s) with which they are associated shall be identified.
  - b) Content including clear and accessible information on external reporting channels shall be provided to the competent authorities and, where appropriate, before the institutions, bodies, offices and agencies of the European Union. Specifically, it shall provide information on the existence of the external channel for information, the Independent Whistleblower Protection Authority with reference to articles 16 and succeeding, of Law 2/2023. It will also provide information on the existence of similar channels of regional competence: as far as Consum's scope of action is concerned, the following channels currently exist:
    - Valencian Autonomous Region:
       (https://cjusticia.gva.es/es/web/inspeccion-general-servicios/confident-gva).
    - Catalunya:(<a href="https://governobert.gencat.cat/es/bustia-anonima-antifrau/index.html">https://governobert.gencat.cat/es/bustia-anonima-antifrau/index.html</a>);



- Andalusia: (https://www.juntadeandalucia.es/organismos/transparencia/informacion-institucional-organizativa/organizacion-institucional/paginas/oficina-contra-fraude.html).
- c) An acknowledgement of receipt of the communication shall be sent to the informant within seven (7) calendar days of its receipt. However, at the discretion of the "Internal Information System" Manager, such acknowledgement of receipt shall not be sent when such sending could jeopardise the confidentiality of the communication.
- d) The maximum time limit for responding to the investigation proceedings shall be three (3) months from receipt of the communication, except in the event that no acknowledgement of receipt has been sent to the informant, in which case the time limit shall be three (3) months from the expiry of the seven (7) day period following the communication. If the case is particularly complex and requires an extension of the time limit, this may be extended for a maximum of three (3) additional months, so that the procedure may last a maximum of six (6) months in total.
- (e) provisions shall be made so that communication with the reporter can be maintained and, if deemed necessary, additional information can be requested from the reporter.
- (f) provision shall be made for the right of the person affected by the complaint to be informed of the acts or omissions attributed to him or her, and to be heard at any time. In particular, the person concerned shall have the right to know the status of the investigation at any time before the closure of the file, without prejudice to the proper conduct of the investigation.
- g) Confidentiality shall be guaranteed when the communication is sent through reporting channels other than those established in this protocol or has been sent to members of staff who are not responsible for its processing. In this regard, Consum assumes the obligation to train and inform all its staff of the existence of the "Internal Information System" and of the specific existing channels for communicating any information and inform them that any breach of said system shall be classified as a serious infringement of regulations. The recipient of the communication, when he/she is not the addressee in accordance with this Protocol, shall be obliged to forward it immediately to the person in charge of the System. In this regard, in the event that any complaint or information is received in writing delivered by hand, sent by fax, registered letter or telegram, the person receiving it must place it in a sealed envelope and send it to the System Manager.
- (h) Respect and ensure respect for the presumption of innocence and the honour of the persons concerned.
- (i) Comply with the provisions on the protection of personal data in accordance with the provisions of Title VI (Articles 29 to 34) of Law 2/2023.
- j) Establish the relevant mechanisms and decisions to forward the information to the Public Prosecutor's Office immediately when the facts reported or communicated could be indicative of a criminal offence. If the facts affect the financial interests of the European Union, the matter shall be referred directly to



the European Public Prosecutor's Office.

- **F.- INTERNAL COMMUNICATION CHANNELS** At Consum, the following "Internal Information Channels" are currently integrated within the "Internal Information System", without prejudice to the unification referred to in section "G" below:
  - a) **Complaints Channel**: Regulated in section 7 and Annex II of the Code of Ethics and Conduct, whose purpose is to channel any whistleblowing in relation to conduct that has to do with the aforementioned Code. This channel shall be governed by the specific rules and specifications established in said regulations, without prejudice to its integration into the "Internal Information System". This channel can be accessed via the following link: <a href="https://denuncias-analetico.consum.es/consumscoopv.">https://denuncias-analetico.consum.es/consumscoopv.</a> The requirements and conditions regulated in section "E" above do not apply to this channel, therefore, these communications and their senders will be outside the scope of protection provided by Law 2/2023.
  - b) Complaints Channel for the prevention of harassment and discrimination Created by agreement of the Governing Council on 30 March 2023, with the aim of channelling all complaints received in relation to the "Protocol of action against harassment in the workplace, sexual harassment, harassment on grounds of sex and any type of discrimination". This channel has a specific e-mail address associated with it, which is: <a href="mailto:prevenciondelacoso@consum.es">prevenciondelacoso@consum.es</a>. The requirements and conditions regulated in section "E" above do not apply to this channel, so that such communications and their senders will be outside the scope of protection afforded by Law 2/2023.
- c) **COMPLAINTS CHANNEL LAW 2/2023.** This channel will be the specific channel for receiving, recording, processing and resolving any information or complaint received in relation to the infringements referred to in section 2-A of this protocol. Its characteristics will be:
  - i. Form of communication: this specific channel shall only allow communications in written form, which shall only and exclusively comprise postal mail or e-mail (to the specific address detailed below), with no hand-delivered documents being accepted, not even at the reception desk at the head office or at any other work centre of the cooperative, in order to avoid a breach of confidentiality. Complaints or the submission of information verbally, even by telephone, shall not be admitted. It shall also be admissible, at the request of the informant, for the report or information to be submitted by means of a face-to-face meeting within a maximum period of seven (7) days after the presenter communicates his/her intention to report or denounce through either of the two systems indicated above, in which case, when the meeting is held, it shall be documented (subject to the informant's consent) in any of the following ways: (i) through a recording of the conversation in a secure, durable and accessible format; or (ii) through a complete and accurate transcript of the conversation made by the staff responsible for dealing with it. In either case, and in respect of this face-to-face meeting, and without prejudice to



the data subject's rights under data protection law, the data subject shall be given the opportunity to verify, rectify and agree by signing the transcript of the conversation.

- ii. When making the communication, the reporter may indicate an address, e-mail address or safe place for the purpose of receiving notifications.
- iii. This channel is accessed through the same link as the Whistleblower Channel: https://denuncias-canaletico.consum.es/consumscoopv.
- iv. Those communicating through internal channels shall be informed in a clear and accessible manner of the external channels of information to the competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union, in accordance with section "E" above.
- v. This internal reporting channel will allow for the submission and subsequent processing of anonymous communications.
- vi. The information required for the users of this channel will be visible in a separate and easily identifiable section of the Consum's homepage: (<a href="https://www.consum.es">https://www.consum.es</a>).
- vii. Consum will maintain and keep up to date <u>a register</u> of the information received, as well as of the internal investigations to which they have given rise, provided that they refer to the material scope of application of Law 2/2023, guaranteeing, in all cases, the confidentiality requirements provided for in said Law. The contents of this register shall not be made public and may only be accessed, in whole or in part, at the reasoned request of the competent judicial authority, by order of, or in the context of legal proceedings and under the supervision of the competent judicial authority.
- viii. Personal data relating to the information received and to the internal investigations referred to in the previous paragraph shall only be kept for such period as is necessary and proportionate for the purposes of complying with the requirements of Law 2/2023. In no case may the data be kept for a period of more than ten years.
- ix. The provisions of Articles 29 to 34 of Law 2/2023 shall apply to this internal channel. And, in particular: (a) access to the personal data processed in this channel shall only be authorised to the Head of the "Internal Information System" (therefore, the members of the Ethics Committee and, in particular, the Director of External Relations and Compliance Officer, who manages the System by delegation of the Ethics Committee), the Director of Personnel (only when disciplinary measures may be taken), the Director of External Relations -or to whom the Legal Department reports- (when legal measures may be taken in relation to the facts reported), the data processors that may be appointed and, finally, the "Data Protection Officer". (b) Under no circumstances shall personal data be processed that is not necessary for the knowledge and investigation of the actions or omissions referred to in section A of point 2 above (material scope), so that, if any such data



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have been obtained, they shall be immediately deleted; (c) any personal data that may have been communicated and that refer to conduct that is not included in the scope of application of Law 2/2023 shall also be deleted from this Channel; (d) if the information received contains personal data included in the special categories of data, it shall be deleted immediately, without any registration and processing of such data; (e) if it is established that the information provided or part of it is untrue, it shall be immediately deleted as soon as this circumstance comes to light, unless such untruthfulness may constitute a criminal offence, in which case the information shall be kept for the time necessary during the processing of the corresponding legal proceedings; (f) at the latest, once three (3) months have elapsed since the receipt of the communication without any investigation having been initiated, the communication shall be deleted, although it may be kept for the purpose of demonstrating the correct functioning of the system; (g) communications that have not been acted upon may only be recorded in anonymised form, without the obligation to block said data provided for in Article 32 of Organic Law 3/2018 of 5 December; (h) both Consum's employees and third parties shall be informed about the processing of personal data within the framework of the "Internal Information System".

Measures for the protection of the reporter or whistleblower. As far as Consum is concerned, persons who report or disclose infringements under item A of point 2 above (material scope) Article 2, are entitled to protection (in the sense that they may not suffer retaliation within the meaning of Article 36 of Law 2/2023), provided that the following circumstances are met: (a) they have reasonable grounds to believe that the information referred to is true at the time of reporting, even if they do not provide conclusive evidence, and provided that the said information falls within the scope of Law 2/2023; (b) the communication has been made in accordance with the requirements set out in this Protocol. In any given case, those persons who communicate or disclose: (a) information contained in communications that have been rejected by this channel or any of Consum's internal information channels or for any of the following reasons will be expressly excluded from the protection provided for in Law 2/2023: (1) when the facts reported lack all plausibility; 2nd) when the facts reported do not constitute an infringement of the legal system included in the scope of application of Law 2/2023; 3rd) when the communication is manifestly unfounded or when, in the opinion of the Head of the "Internal Information System", there are reasonable indications that it was obtained through the commission of an offence, in which case, in addition to its inadmissibility, a detailed list of the facts considered to constitute an offence shall be sent to the Public Prosecutor's Office. 4) When the communication does not contain new and significant information on infringements in comparison with a previous communication in respect of which the



corresponding proceedings have been concluded unless there are new factual or legal circumstances that justify a different follow-up. In any given case, inadmissibility shall be communicated to the informant within five (5) working days, unless the communication was anonymous or the informant has waived receipt of communications; (b) the information is relating to claims concerning interpersonal conflicts or concerning only the reporter and the persons to whom the communication or disclosure relates; i. (c) unless said information is already fully available to the public or which constitutes mere hearsay; or (d) it constitutes information which relates to acts or omissions outside the material scope of this Protocol. In any of these cases, during the processing of the file, the persons affected by the communication shall have the right to the presumption of innocence, the right of defence and the right of access to the file under the terms regulated in this Protocol and in Law 2/2023, as well as the same protection established for whistleblowers, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

**G.- UNIFICATION OF INTERNAL INFORMATION CHANNELS.** -In order to simplify the management of all complaints or information received by the cooperative, with the approval of this Policy and Protocol, the three channels referred to in section "F" above are unified into a single channel under the name of "**Complaints Channel"**. All complaints and information received by the cooperative will be managed through this channel and integrated within the Internal Information System, including those referring to: (i) Code of Ethics and Conduct; (ii) Articles of Association and Internal Regulations; (iii) Protocol for action against harassment in the workplace, sexual harassment, harassment on grounds of sex and any type of discrimination, including those relating to harassment or discrimination against LGTBI persons; (iv) as well as those relating to breaches of European Union law, serious and very serious administrative offences or crimes. The specifications contained in letter "c)" of section "F" above shall apply to this single, unified channel.

However, exceptionally and without prejudice to the fact that any complaint relating to workplace, sexual or gender-based harassment or any type of discrimination (including harassment or discrimination against LGTBI persons) may be submitted through the Complaints Channel, the specific channel for complaints via email <a href="mailto:prevenciondelacoso@consum.es">prevenciondelacoso@consum.es</a> will continue to be in service. Thus, any complaint received in the Complaints Channel will automatically be forwarded to the latter email for processing. However, if any complaint or communication referring to the scope of Law 2/2023 is received in this channel, it will be forwarded directly to the Complaints Channel for processing in accordance with the protocol established for the aforementioned Law 2/2023.

Once the information or complaint has been received, the "Complaints Channel" manager, under the supervision of the Head of the Internal Information System, shall classify the complaints or information received in such a way that three different groups



shall be distinguished depending on their typology, in accordance with the previous paragraph. Those referring to breaches of European Union law, serious and very serious administrative infringements or offences shall be handled in accordance with the provisions of this Policy and Protocol, while those referring to the other three cases (Code of Ethics and Conduct; Articles of Association and Internal Regulations; or harassment at work, sexual or gender-based harassment and any type of discrimination, including harassment or discrimination against LGTBI persons), shall be handled in accordance with the provisions of the Code of Ethics and Conduct or the aforementioned Protocol against harassment at work, sexual or gender-based harassment and any type of discrimination).

The person responsible for managing the "Complaints Channel" shall be a member of the Legal Advice Division, appointed by the Director of External Relations or the Manager responsible for the Legal Advice function at any given time. In this regard, if, upon classifying the information or complaints, this person determines that this information refers to breaches of European Union law, serious or very serious administrative infringements, including criminal offences, he/she shall refrain from continuing to manage said information and shall directly forward the complaint or information to the Head of the Internal Information System, who, through the Director of External Relations, by delegation, shall manage them in accordance with this Protocol.

**H.- CONFLICT OF INTEREST.** - In the event that the information or complaint received is directed against the natural person who, by delegation of the Ethics Committee, performs the functions of Head of the Information System, said person shall abstain from handling the same, and the Ethics Committee itself shall decide on the natural person who, in substitution of the former, shall process the file until its resolution.

### 4. EXPRESS COMMITMENT OF THE GOVERNING BOARD AND MANAGEMENT OF THE CO-OPERATIVE.

The Consum Governing Council, as the co-operative's governing body, is fully aware of the need to maintain a strict policy of prevention against crime, fraud and corruption.

Therefore, without prejudice to the responsibility of the Head of the "Internal Information System" and of the Governing Council itself, it delegates the responsibility for the proper control, management and application of this Policy and Protocol to the Cooperative's Management, so that this Management formally assumes the commitment to the proper, effective and efficient management of this System and of the channels included in it.

#### 5. CIRCULATION OF THE POLICY.

The Board of Directors shall adopt the necessary measures for the circulation of this Policy within the Co-operative and shall ensure compliance with it, assigning the necessary human, technological and financial resources for this purpose.

**DUE DILIGENCE**: This Policy has been approved by resolution of the Governing Council on 25 May 2023. SIGNED:



APPROVED BY THE PRESIDENT THE SECRETARY

Fdo: Francesc Llobell Mas. María Sánchez Alcaraz.