

Internal information system and whistleblower protection policy

Ercros' actions are carried out within the framework of its commitment to ethical values and best practices in compliance, integrity, and transparency, as well as its intention to promote a culture of information and communication that serves as a mechanism to prevent and detect alleged irregularities and to proceed immediately with their effective handling.

The board of directors of Ercros approves, with the favourable report of the audit committee, this internal information system and whistleblower protection policy, which, together with the internal information channel and the procedures of the ethical channel and internal investigations, forms part of the internal information system ("IIS"), which establishes the structure and regulatory framework required within the Company in accordance with Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption.

In relation to the above, the following general principles of action of the internal information system and whistleblower protection are listed:

- Existence of an **internal reporting channel**, known as **ethical channel**, which (i) integrates all existing information channels within Ercros and therefore acts as the sole channel within the company, without prejudice to the fact that communications or reports may be submitted verbally or in writing through various means (e.g., face-to-face meeting, email, postal mail, and corporate website); and (ii) is preferred over the external channel or public disclosure for reporting alleged violations by any person who, in a work and professional context with the Company, has become aware of them.
- The **operation** of the ethical channel and the **effective management** of communications submitted through this channel will be regulated and systematized in the procedures of the ethical channel and internal investigations and will be managed by the person responsible for the internal information system.
- The existence of an internal information channel does not exclude the possibility of reporting violations considered to constitute a crime through **external information channels** managed by the corresponding Independent Whistleblower Protection Authority designated for this purpose.
- The internal information system **shall be managed securely** and shall guarantee the **confidentiality** of: (i) the **identity** of the whistleblower, the person concerned, and any third party mentioned in the communication; (ii) the **facts** under investigation; (iii) the **actions** carried out during the management, processing, and investigation of the facts subject to the communication; and (iv) the personal data of the whistleblower.
- **Communications containing false** accusations, slander, or those made recklessly or with the intention to mislead or harm any person or the Company are **prohibited**, without prejudice to disciplinary measures or criminal or civil liabilities that may arise from the attribution of such false facts in accordance with current legal regulations.
- **Prohibition of retaliation** and attempts or threats of retaliation. Any action that is detrimental to the whistleblower of alleged irregularities is prohibited.
- **Publicity**. Ercros will present the regulatory framework and structure of the internal information system in a clear and accessible manner. Therefore, it will visibly host clear and easily accessible information on the homepage of its corporate website regarding the use of the implemented ethical channel and the basic principles of its management procedure.

- **Record of communications.** Ercros shall keep a record of communications and investigations that will respect the confidentiality of the whistleblower and data protection regulations and will not be public except upon request by the competent judicial authority.

Antonio Zabalza Martí
Chairman and CEO of Ercros

Barcelona, April 28, 2023
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