

Internal Information System and Whistleblower Protection Policy

Ercros conducts its activities within the framework of its commitment to ethical values and best practices in compliance, integrity and transparency, as well as its commitment to promoting a culture of reporting and communication that serves as a mechanism to prevent and detect potential irregularities and to ensure their effective and immediate handling.

The Board of Directors of Ercros, following a favourable report from the Audit Committee, approves the revision of this Internal Information System and Whistleblower Protection Policy which, together with the Internal Reporting Channel and the Ethical Channel and Internal Investigations Procedures, forms part of the Internal Information System ("IIS"), establishing the structure and regulatory framework required within the Company in accordance with Law 2/2023 of 20 February on the protection of persons reporting regulatory infringements and on combating corruption.

Accordingly, the **general principles governing** the Internal Information System and Whistleblower Protection Policy are as follows:

- **Ethical Channel.** Existence of an **internal reporting** channel, known as the **Ethical Channel**, which (i) requires Ercros personnel to report any acts or omissions of which they become aware that may constitute a criminal offence, a serious or very serious administrative offence, or an infringement of European Union (EU) law, without prejudice to the possibility of also reporting other breaches of the law, the Code of Ethics or internal regulations; (ii) integrates all reporting channels existing within Ercros and therefore operates as the Company's single internal reporting channel, without prejudice to communications being submitted verbally or in writing through different means (e.g. face-to-face meeting, email, postal mail and the corporate website); (iii) allows, processes and manages anonymous reports in accordance with the law; and (iv) is the preferred channel, over external reporting channels or public disclosure, for reporting suspected infringements by any person providing services to the Company or maintaining an employment, professional, statutory, corporate or similar relationship with it, including those whose relationship has not yet begun or has already ended, provided they became aware of such infringements.
- **Operation of the Ethical Channel.** The operation of the Ethical Channel and the effective management of reports received through this channel are governed and systematised in the Ethical Channel and Internal Investigations Procedures and are managed by the Head of the Internal Information System.
- **External Reporting Channels.** The existence of an internal reporting channel does not exclude the possibility of reporting criminal offences, serious or very serious administrative offences, or infringements of EU law through the external reporting channels managed by the corresponding Independent Whistleblower Protection Authority ("IWPA").
- **Confidentiality.** The Internal Information System shall be managed securely and shall guarantee the confidentiality of: (i) the identity of the reporting person, the person concerned and any third party mentioned in the report; (ii) the facts under investigation; (iii) the actions and information developed during the management, processing and investigation of the facts covered by the report; and (iv) the personal data obtained during the handling of the report, which shall be processed in accordance with the applicable legislation.

- **Prohibition of false or bad-faith reports.** Reports containing false or defamatory allegations, or submitted recklessly, in bad faith, with the intention of concealing the truth or harming any person or the Company, are expressly prohibited, without prejudice to any disciplinary measures and any criminal or civil liability that may arise under the applicable legal system.
- **Prohibition of retaliation.** Any form of retaliation, attempted retaliation or threat of retaliation against a person reporting suspected irregularities is prohibited. Protection also extends to facilitators and persons within the reporting person's circle.
- **Publicity and access to information.** Ercros shall present the regulatory framework and the structure of the Internal Information System in a clear and accessible manner. To this end, it shall make available, in a visible place on the home page of its corporate website, clear and easily accessible information on the use of the Ethical Channel and on the basic principles governing its management procedure.
- **Register of reports.** Ercros shall maintain a register of reports received and internal investigations carried out, respecting the confidentiality of the reporting person and the applicable data protection legislation. This register shall not be public except where required by the competent judicial authority.

The Audit Committee and, by delegation thereof, the Compliance Committee, shall be responsible for ensuring and verifying compliance with this Policy, as well as for proposing any amendments and improvements they deem appropriate for subsequent approval by the Board of Directors.

João Maria Guimarães José de Mello
Chief Executive Officer of Ercros

Barcelona, 28 July 2026
Revision 1