

WHISTLEBLOWING CHANNEL POLICY

This policy aims to establish the principles, strategy and features of **Ineco's Internal Information System**, called the **Whistleblowing Channel**.

The policy applies to all entities comprising Ineco, as well as to any natural or legal person connected to our organization who, using the channels that form part of the Whistleblowing Channel, reports a breach or irregularity, illegal act or criminal activity, as well as any actions or omissions that may constitute violations of European Union law, as indicated in Law 2/2023. Therefore, it applies to our business partners, employees, executives, shareholders, volunteers, people whose employment or statutory relationship has ended, people whose employment relationship has not yet started (candidates), clients, suppliers or business partners, in addition to all persons referred to in the aforementioned law.

The principles of the **Whistleblowing Channel** are as follows:

- **Presumption of innocence.**
- **Right to be heard.**
- **Confidentiality.**
- **Possibility to submit anonymous reports.**
- **No retaliation against the reporting person**, this concept including the forms of conduct described in Article 36 of Law 2/2023, of February 20, on the protection of persons who report regulatory infringements and on corruption measures..
- **Right of the persons concerned to be informed.**

The **Whistleblowing Channel** guarantees the confidentiality of the identity of the reporting person, the reported person and any third parties mentioned in the communications. It also ensures that there will be no retaliation or negative consequences against the reporting person for making the communication, unless the internal investigation determines that the reporting person knowingly submitted false information or acted in bad faith.

Ineco has appointed the **Regulatory Compliance Committee** (CCN) as responsible for the **Whistleblowing Channel**, which will be in charge of managing the communications received. To avoid potential conflicts of interest, any communication received that involves a member of this committee, will require them to refrain from participating in any phase of management or investigation, and they must immediately inform the rest of the **Compliance Committee** members and the **Management Committee**, who will appoint other members of this committee without a conflict of interest to handle the management and investigation of that communication.

The reporting person or whistleblowers may send a communication through any of the following channels that **Ineco** provides:

- Web platform, available through Ineco's intranet and its corporate website (<https://app.laworatory.com/multi-channel/ineco>).
- Postal mail: Paseo de la Habana 138, 28036, Madrid.
- In-person meeting with the Compliance Committee, which shall convene the meeting within a period of 7 days, and minutes shall be taken.

Additionally, the reporting person may access the external information channel of the Transparency and Data Protection Council (independent authority protecting whistleblowers in the Community of Madrid, website: <https://www.comunidad.madrid/consejo-transparencia>) and the State Independent Whistleblower Protection Authority (AIPI), with the competent authorities and, if applicable, with the institutions, bodies, or agencies of the European Union.

17 December 2025

Ineco's Board of Directors