



INMOCEMENTO GROUP INTERNAL INFORMATION SYSTEM POLICY

7 November 2024

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0. VERSION CONTROL

Version	Date	Modifications
1	7 November of 2024	Version version. Approved by the Board Board of Directors

1. INTRODUCTION AND JUSTIFICATION

The INMOCEMENTO Group Code of Ethics and Conduct (the "**Code of Ethics and Conduct**") approved by the Board of Directors of INMOCEMENTO, S.A ("INMOCEMENTO" or the "**Company**"), is intended that all persons related to the Company are guided by the commitment to comply with the law, the internal regulations of the group of companies of which INMOCEMENTO is the controlling entity ("**INMOCEMENTO Group**" or the "**Group**"), in the sense explained below, the contracts and the essential ethical principles. To this end, the aforementioned code establishes that persons related to the Group must inform the organisation of any incidents or irregularities of which they are aware, through the channels provided for this purpose.

In relation to this duty, the Board of Directors of INMOCEMENTO plans to approve the Ethics Channel Procedure and the Investigation and Response Procedure, aimed at articulating the way in which investigations of irregularities or illegalities brought to the attention of the INMOCEMENTO Group through its Ethics Channel should be followed.

Directive (EU) 20191937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and the law transposing this Directive into Spanish law, in order to provide greater protection against possible reprisals to all persons who provide such information and to strengthen the culture of information in society in general, establish that entities such as INMOCEMENTO must have a policy that sets out the general principles of their Internal Information System and whistleblower protection and, furthermore, that they must publish it within their organisation.

Likewise, the companies of the INMOCEMENTO Group shall respect any laws relating to the protection of the informant and the regulation of the Internal Information System that may be applicable in those jurisdictions in which such companies operate.

2. PURPOSE AND SCOPE

2.1. Purpose

The Board of Directors of INMOCEMENTO formulates this INMOCEMENTO Group Internal Information System Policy (the "**Policy**"), which contains the general guiding principles of the Group's Internal Information System (the "**Internal Information System**" or the "**System**").

This Policy is complemented by the management criteria set out in the INMOCEMENTO Group's Internal Information System Procedure (hereinafter, the "**Procedure**") and other implementing regulations.

The Internal Reporting System is part of the Group's Compliance Model. This Model has been established by the Board of Directors of INMOCEMENTO and is made up of the Code of Ethics and Conduct, the

Compliance, procedures and such other rules and protocols as may be adopted in its development.

2.2. Scope of application

This Policy is applicable to all companies that make up the INMOCEMENTO Group. For the purposes of this Policy, the INMOCEMENTO Group is understood to be INMOCEMENTO and those companies in whose share capital the Company holds, directly or indirectly, a majority of the shares, equity interests or voting rights, or in whose governing or administrative body it has appointed or has the power to appoint a majority of its members, such that the Company has effective control.

The Board of Directors of INMOCEMENTO, in the exercise of its duties, has established the System in order to promote compliance within the Group with the Code of Ethics and Conduct, the law and other internal rules. In this context, the Internal Reporting System shall be accessible to employees, managers and directors of the Group companies, as well as to other stakeholders.

Notwithstanding the fact that the Group shall, in principle, have a single Internal Information System, the companies or subgroups of companies may establish their own systems for the same purpose when so required by the legislation in force in each case, subject to the approval of the Corporate Compliance Committee.

The establishment of such proprietary systems and their governing rules shall also be approved by the board of directors of the head of business company to which the company(ies) to which such systems are necessary under the relevant legislation so require.

These proprietary systems must comply with the principles and criteria established in this Policy, without prejudice to any specialisations that may be appropriate due to the legislation applicable to the activities of each company. Those responsible for such systems must ensure proper coordination thereof with the Group's Internal Information System, in order to guarantee the best performance of their functions. In order to ensure such coordination, those responsible shall exchange with the Compliance Committee all relevant information for such purpose.

On the other hand, the companies belonging to the Group may also have their own whistle-blowing channel, when expressly agreed by their management body, but integrated into the Internal Information System of the INMOCEMENTO Group.

3. ETHICAL CHANNEL OF THE INMOCEMENTO GROUP

The INMOCEMENTO Group's Ethics Channel is part of the Group's Internal Information System and is the preferred mechanism available to all employees, managers and directors of INMOCEMENTO Group companies, as well as to third parties that have dealings with these companies and, in particular, suppliers and contractors, shareholders, volunteers, interns and

employees in training periods so that they can communicate any information related to any company of the Group that may be relevant to them:

- (i) a possible irregularity or act contrary to the Code of Ethics and Conduct or the Criminal Prevention Model, or to any other applicable internal regulations, provided that the irregularity is of particular relevance;
- (ii) a possible irregularity or unlawful act, including conduct that may constitute a serious or very serious criminal or administrative offence, as well as an infringement of European Union law (in those jurisdictions where it is applicable), in relation to activities subject to European Union law.

All acts contrary to the Code of Ethics and Conduct and the Criminal Prevention Model are, by definition, irregularities of special relevance. An irregularity or act contrary to the rest of the INMO CEMENTO Group's internal regulations shall be understood to be of special relevance when the irregularity in question may affect a fundamental right of the persons affected by the information received; when the irregularity may have a significant impact on the reputation of the Group; and when the rules breached and/or the breaches are particularly relevant to the Group's activity or have a significant impact on its operation.

The Ethics Channel may also be approached by any other person who communicates information on such irregularities obtained in the framework of an employment or statutory relationship that has already ended, or those whose employment relationship has not yet begun, in cases where the information has been obtained during the recruitment process or pre-contractual negotiation.

The foregoing is without prejudice to the possibility that any of them may address communications to the Independent Authority for the Protection of Informants, in the event that the matter affects a Spanish company and/or any other competent authority or body.

In the event that a notification or complaint subject to the Ethics Channel is received through a different channel or by a person other than those responsible for its management, such person must maintain absolute confidentiality regarding the information received and immediately forward the communication to those responsible. Failure to comply with this obligation constitutes a very serious breach of this Policy. In this regard, training and awareness-raising initiatives will be designed and promoted so that employees know how to act in the event of receiving a communication that they are not responsible for managing. In these cases, the person who initially provides the information shall be considered the informant for the purposes of the Policy and Procedure.

4. RESPONSIBLE FOR THE SYSTEM

The Board of Directors of INMO CEMENTO designates the Compliance Committee as responsible for the System.

The Compliance Committee shall delegate the powers to manage the System and process investigation files to the corporate Compliance Officer, who in turn is a member of the Compliance Committee (the "**Responsible Officer**").

The termination of the Compliance Committee as the person responsible for the Internal Information System shall be the responsibility of the Board of Directors of INMOCEMENTO.

The appointment and removal of the body responsible for the System shall be communicated to the Independent Authority for Whistleblower Protection.

The Compliance Committee shall carry out its functions independently and autonomously from the rest of the organisation's bodies, without receiving instructions in the performance of its duties, and shall have the necessary material and human resources to carry out its functions.

The management bodies of the Group's parent companies which, where appropriate, have their own information system shall also designate the person responsible for its management and, in the case of Spanish companies, shall notify the Independent Whistleblower Protection Authority of such designation and the removal thereof.

5. GENERAL PRINCIPLES OF THE INTERNAL INFORMATION SYSTEM

The following Principles inform the System:

1. The Internal Information System is designed and managed to guarantee the effective processing of all communications received through any of the channels established within it, which will be done in the shortest possible time, taking into account the characteristics of the facts communicated and the other concurrent circumstances, under the terms set out in the Procedure.
2. The Internal Information System guarantees the confidentiality of the identity of the informant and of any third party mentioned in the communications, as well as the protection of personal data, preventing access to the corresponding information by unauthorised personnel.

The identity of the person who reports a possible irregular action through the System, if identified, shall be considered confidential information and, therefore, shall not be communicated to the person affected by the report or notification or to any other third party without his or her consent, in accordance with the provisions of the law.

The Internal Information System also guarantees the confidentiality of the actions carried out in the management and processing of the communications received.

3. INMOCEMENTO and the other companies of the Group, in accordance with the provisions of applicable legislation, shall not adopt and shall ensure that no form of retaliation, directly or indirectly, including threats or attempts of retaliation, is adopted against the directors, officers, employees or employees of INMOCEMENTO and the other companies of the Group, including threats or attempts of retaliation, against the directors, officers, employees or employees of INMOCEMENTO.

third parties who have reported in good faith through the Internal Reporting System any possible irregularities or non-compliance.

For these purposes, reprisals shall be understood as any acts or omissions which, directly or indirectly, entail unfavourable treatment that places the persons who suffer them at a particular disadvantage with respect to another in the employment or professional context, solely because of their status as whistleblowers or, where appropriate, because they have made a public disclosure under the terms provided for by law.

4. The Ethics Channel - as well as any other whistleblowing channel that may form part of the System - will allow for the submission of communications both by name and anonymously, in writing and also verbally to the Controller. Anonymous communications received will be treated in accordance with the guarantees established in this Policy and other implementing regulations.
5. The System shall not be used for purposes other than compliance with the internal regulations of the INMOCEMENTO Group or the legislation in force and the informant shall have reasonable grounds to believe that the information referred to in his complaint or notification is true at the time of communicating it.

6. DISSEMINATION AND PUBLICITY

This Policy will be published on the INMOCEMENTO corporate website and will be made available to all employees together with the Procedure.

In accordance with the provisions of the applicable legislation, the organisation shall publish on its corporate website, in a separate and easily identifiable section, a direct access to the Ethics Channel.

INMOCEMENTO shall appropriately disseminate this Policy and the System within its organisation.