

**INTERNAL INFORMATION SYSTEM POLICY  
MERLIN PROPERTIES, SOCIMI, S.A.**

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June 2023

## 1. Purpose, scope and amendment

The Internal Information System Policy is published so that employees of MERLIN Properties, SOCIMI, S.A. and subsidiaries (hereinafter, the MERLIN Group or Group), as well as their other stakeholders, have a direct communication channel to report suspected irregular conduct, breaches of the Code of Conduct or criminal offenses to improve regulatory compliance and good governance of the companies that make up the Group.

This policy is adapted to the provisions of Law 2/2023, of February 20, regulating the protection of persons who report on regulatory and anti-corruption infringements (hereinafter, the Law) and to European Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report on breaches of Union Law.

This policy shall apply to all activities related to the compliance of the MERLIN Group.

The modification or update of this policy must be approved by the Board of Directors.

This policy is complemented by the "Internal Procedure of the Ethical Channel of MERLIN PROPERTIES, SOCIMI, S.A." both documents being duly publicized both on the corporate intranet and through the corporate website at the following address: <https://whistleblowersoftware.com/secure/CanaleticoMERLIN>

## 2. Responsibilities

Below are the different responsibilities to ensure that the company as a whole complies with the Internal Information System and related internal regulations.

Board of Directors: main driving body for the implementation and maintenance of the Internal Information System and the company's ethical culture.

Assigned Committee of the Board of Directors: monitoring and control body to supervise the operation of the Internal Information System that allows employees and other Stakeholders to communicate confidentially and anonymously criminal infractions or unethical conduct of potential importance.

Responsible for the Internal Information System: Director of Internal Audit, Risks and Compliance, responsible for the implementation and management of said mechanism for reporting potential irregularities, as well as ensuring that the processing of the communications received is carried out diligently, confidentially and, where appropriate, anonymously when requested by the reporting person.

Senior Management: responsible for implementing, ensuring and disseminating with its practice the highest ethical standards and compliance with the internal policies implemented. As well as encourage the use of the Ethical Channel among employees to report criminal offenses, irregularities, or breaches of the Code of Conduct.

Employees: responsible for applying the company's ethical principles and values. They are obliged to report any potential irregularity detected, whether of a criminal, regulatory or ethical nature, including possible actions contrary to the ethical principles of the Organization, included in the Code of Conduct.

### **3. Basic principles of the Internal Information System Policy**

#### **3.1 Confidentiality**

The absolute confidentiality of the Reporting Person and the other participants during the process is guaranteed. For this reason, the identity of the informant will only be known by the Head of the Internal Information System and by those third parties that are necessary depending on the circumstances of each case. All of them will be obliged to keep the strictest duty of confidentiality.

The confidentiality of the identity of the informant and of any third party mentioned, as well as the treatment of the information and its investigation, is therefore guaranteed.

#### **3.2 Non-retaliation**

The adoption of any type of retaliation, threats, coercion, penalties, forms of discrimination or negative measures adopted to the detriment of the informant because of the reported incident is expressly prohibited, assuming the good faith of these.

Any person who complains shall enjoy due protection and any action with respect to him that may be understood as threat, discrimination or retaliation shall be punished.

#### **3.3 Presumption of innocence**

The presumption of innocence is recognized to the investigated person during all phases of the process, until the resolution of the file, where appropriate, proves the facts imputed to him.

Likewise, the presumption of innocence is guaranteed to all those affected.

#### **3.4 Independence, impartiality and absence of conflict of interest**

Queries and incidents will always be processed in an equitable, complete, objective, independent and honest manner. Independence, impartiality, and absence of conflicts of interest are guaranteed, ensuring objectivity in all parts of the process.

#### **3.5 Effective processing of communications**

The exhaustive analysis and resolution of any incident presented through the enabled communication channel is guaranteed, as well as any data, information or document provided.

### **4. Communication of the Policy**

The Policy will be made available to all the Company's stakeholders, both internally and externally, and will be subject to appropriate communication, training and awareness-raising actions for its timely understanding and implementation throughout the organization.

**5. Validity of the Internal Information System Policy.**

The Board of Directors of MERLIN Properties SOCIMI, S.A. has the power to approve the Company's general policies and strategies.

The Company's Board of Directors, through the Appointments and Remuneration Committee, will receive periodic information on the measures and procedures adopted in the Group to implement and follow up on the provisions of this Policy.

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This Internal Information System Policy has been approved by the Board of Directors in June 2023.