

INTERNAL REPORTING SYSTEM POLICY

The **Coral Homes Group** has an **Internal Reporting System**, designed in accordance with the requirements provided for in *Law 2/2023, governing the protection of persons reporting on regulatory breaches and the fight against corruption*.

The aforementioned System is enabled to **securely** communicate any actions or omissions that may constitute (i) breaches of the European Union Law, subject to fulfilment of the requirements stipulated in Art. 2 of the aforementioned Law; (ii) serious or very serious criminal breaches; (iii) breaches of the principles and rules of conduct which are stipulated in the Code of Ethics of the Coral Homes Group and in its implementing rules; and also (iv) any breaches of the applicable rules on special regulation, such as the prevention of money laundering and terrorist financing or on any other regulation that constitutes an administrative and/or labour breach.

The **Coral Homes Group** undertakes to **protect any persons who make these communications** while ensuring, at all times, **diligent processing** and observance of the following **guarantees**:

- **Confidentiality** of any persons involved in a communication, as well as of any actions taken when the aforementioned is being processed.
- **No retaliation** against anyone communicating in good faith.
- **Anonymity**, without any kind of data having to be provided by which the whistleblowers may be identified.
- Processing of **personal data** in accordance with the **rules in force**.
- **Right to the presumption of innocence** and the right to **defence** of the **person concerned by the communication**.

The Internal Reporting System of the **Coral Homes Group**, which may be accessed from the web page of the companies that are part of the Group and from the Servihabitat intranet, is made up of the following **parts**:

- This **Internal Reporting System Policy**.
- **Corporate Whistleblowing Channel** (internal reporting channel).
- **Other internal communication channels** (of an advisory and informative nature) defined in the Internal Reporting System Procedure.
- Access to the **external Channel** managed by the **Independent Authority**.
- **Parties Responsible for the Internal Reporting System**.
- **Internal Reporting System Procedure**: where operation of the Internal Reporting System of the Coral Homes Group and of its Corporate Whistleblowing Channel is regulated in detail.

The breaking of any internal rules entails a sanctionable breach. The **breach of any rule related to the Internal Reporting System** may therefore be subject to reasonable and proportionate **disciplinary measures**.

This Policy has been approved by the Corporate Compliance Committee on 19 October 2023, the date on which the aforementioned shall take effect, and it shall be ratified by the Board of Directors of Coral Homes Holdco, S.L.U. (as parent company of the Group).

In order to ensure the effectiveness of this Policy and other internal rules that implement it, the aforementioned shall be regularly reviewed and updated.

All significant amendments made to the Policy shall be subject to the approval of the Board of Directors of Coral Homes Holdco, S.L.U., except for amendments of a clerical or developmental nature. In these cases, only the approval of the Corporate Compliance Committee shall be required.

Likewise, the governing bodies of the Coral Homes Group shall be informed regularly, at least every year, about the application of this Policy and the other internal regulations that implement it.