

Whistleblowing Channel of Monty & Co Group

MONTY & COGROUP

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Table of contents

1. Overview of Monty & Co Group’s Internal Reporting Channel.....	1
2. Purpose of Monty & Co Group’s Internal Reporting Channel.....	1
3. Who Is Eligible to Report.....	1
4. Where to File a Report	2
5. Report Handling, Management and Safeguards	2
ANNEX I: Access to the Whistleblowing Channel and Report Filing	3
ANNEX II: Rules for the Operation of the Whistleblowing Channel.....	5
Article 1. Reporting Channels.....	5
Article 2. Functioning of the Channel.....	5
1. Making a Report	5
2. Analysis of Reports	8
Article 3. Rights of the Person Subject to a Report.....	10

Internal reporting channel for partners, employees and agents

1. Overview of Monty & Co Group's Internal Reporting Channel

For some time now, the general public and the monetary authorities of various countries have been increasingly focused on introducing control measures to detect and act against corruption and the financial flows generated by criminal activity.

Accordingly, the design of specific programmes for the prevention and control of corruption and of money laundering and terrorist financing operations not only constitutes compliance with regulatory requirements, but should also be understood as a mechanism to mitigate risk—above all reputational risk—arising from such activities.

All employees and partners of the Monty Group, as well as the agents with whom they work, share this commitment and stand with the authorities of the different countries in which the Group operates, recognising the importance of combating attempts to legitimise illicit funds, which affect essential aspects of social life.

To this end, and in accordance with Royal Decree-Law 11/2018 of 31 August, transposing directives on the prevention of money laundering, the Monty Group makes this Internal Reporting (Whistleblowing) Channel for Employees available to you.

2. Purpose of Monty & Co Group's Internal Reporting Channel

The purpose of this channel is both to prevent corruption, money laundering, terrorist financing, and financial, accounting, tax and labour irregularities and harassment, and to report potential breaches relating to Corporate Governance as set out in the Group's Principles of Conduct, the additional clauses contained in the annex to the employment contract, or its procedural manuals.

In other words, Monty takes a broad view of the scope of this channel, as it allows partners, employees, executives and agents to report—on a fully anonymous and confidential basis—any irregular situations of any kind of which they may become aware.

3. Who Is Eligible to Report

Partners, employees, executives and agents who have indications or suspicions of the commission of a crime, a compliance breach, or any violation covered by the purpose of the

channel must bring it to the attention of the **Whistleblowing Channel Manager** (“GCD”, by its Spanish acronym) for analysis and investigation, so that the company may take whatever measures it deems appropriate.

4. Where to File a Report

The Channel is managed independently by Marca Franca S.L., which guarantees the confidentiality of the reporting person and the protection of the personal data recorded.

A report may be submitted by accessing the following link or by pasting the address directly into your browser, which will guide you through the steps to complete the submission:

<https://sec.canres.eu/cDkF>

Since the whistleblowing channel is managed by an independent company, in the event of any malfunction you may send your communication to the mailbox auditoriainterna@mgpsa.com

Annex I contains screenshots showing how to access the channel and how to submit a report or communication.

Annex II sets out the operating rules of the application that manages the channel.

5. Report Handling, Management and Safeguards

The report is received—anononymously, semi-anonymously, or non-anonymously, as selected by the reporting person—by the Whistleblowing Channel Manager (GCD), who in all cases will review it and carry out the necessary investigations and reports, informing the Board of Directors of the actions taken (see Annex II, Rules for the Operation of the Whistleblowing Channel).

If the report concerns matters related to breaches of Corporate Governance, principles of conduct, internal regulations, procedural manuals, etc., the Whistleblowing Channel Manager (GCD) will refer it to the Disciplinary Committee for review. See the Disciplinary Committee Regulations.

Currently, the GCD is the Compliance Director.

Monty guarantees that any reporting person who discloses infringements committed within the entity will be protected against retaliation, discrimination, and any form of unfair treatment.

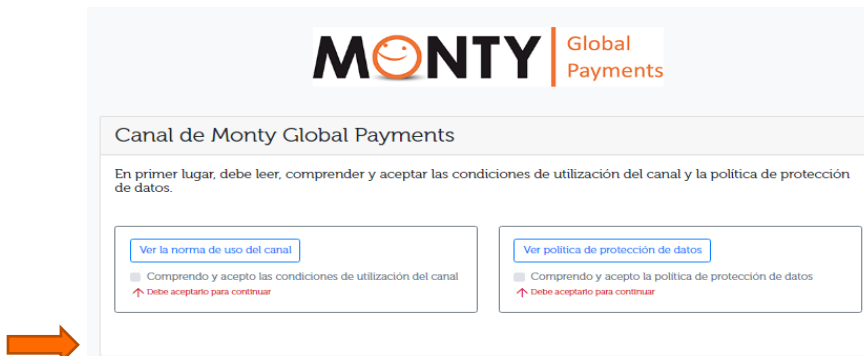
ANNEX I: Access to the Whistleblowing Channel and Report Filing

Below are the main screens of the channel:

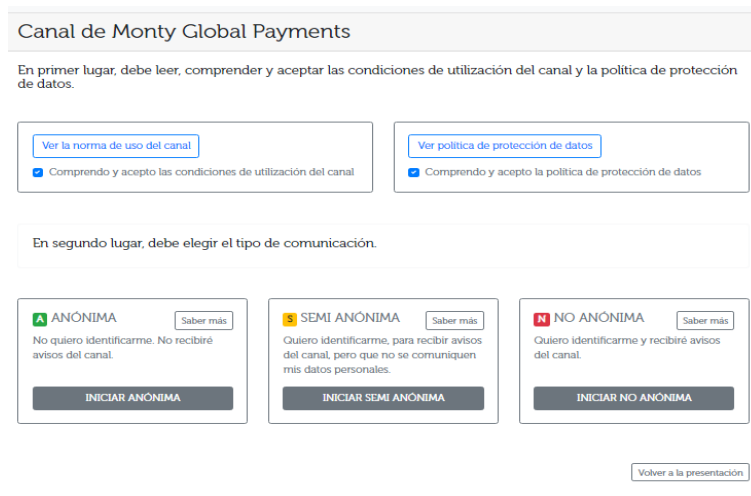
1. Home screen



2. Read and accept the Personal Data Acceptance Policy and the Channel's Rules of Use



3. Open a new report



4. Whistleblowing Report Form

MONTY Grupo Financiero Comunicación NO-anónima - 616EF105-2021 N

Tipo de comunicación que quieres realizar *

Denuncia

Tipo de relación que mantienes con la organización *

Empleado
 Directivo
 Agente
 Socio

Cargo o vinculación con la organización

Si lo desea, puede indicar su cargo en la organización o su condición o vinculación con ella (ejemplo: vigilante de seguridad en el turno de noche)

Indique cuándo ha ocurrido *

Marque esta casilla si continúa en la actualidad

Descripción de los hechos *

Relate los hechos con detalle

Describe los hechos con detalle: personas afectadas, lugar de concurrencia... Si no desea que el órgano competente para tratar la información dentro de la organización conozca su identidad, tenga cuidado de no indicar elementos que puedan revelarla

Conocedores de los hechos *

Describe las personas o departamentos que puedan estar enterados de los hechos comunicados, aunque no estén directamente implicados en la comisión de los mismos

Gestor del canal implicado
Marque esta casilla si la persona o entidad gestora del canal está implicada en los hechos denunciados. La persona o entidad gestora será conocedora de la comunicación y se activarán en la organización los mecanismos internos para tratar esta circunstancia. Hágalo constar en el apartado de personas conocedoras o personas implicadas. El gestor de este canal es: Carlos Carrotero Suárez

Personas o departamentos implicados *

Describe las personas o departamentos implicados en los hechos comunicados.

Principios que estime vulnerados

Corrupción y blanqueo de capitales

Contraseña para el seguimiento *



5. Confirm and Submit the Report

Denuncia 616EE8DB-2021 confirmada y enviada.

La Denuncia con referencia 616EE8DB-2021 ha sido correctamente registrada en nuestro sistema a 2021-10-19 15:53:43.445594

Podrá realizar el seguimiento en la página a la que se accede a través del botón de este cuadro

No olvide que necesitará como datos la contraseña y la referencia: 616EE8DB-2021.

[Seguimiento de denuncias](#)

Puede descargar un documento PDF con los datos que han sido registrados.

[Descargar Informe PDF](#)

The following rules of the channel will assist you in filing the report

ANNEX II: Rules for the Operation of the Whistleblowing Channel

Article 1. Reporting Channels

1. Partners, executives, employees and agents who become aware of irregular situations and/or of acts contrary to the law and its implementing regulations must report them.
2. Reports shall be submitted through the Whistleblowing Channel, which allows reports to be filed via an online electronic form accessible by entering the following link in the browser: <https://sec.canres.eu/cDkF>.
3. The identity of persons who submit communications in good faith will be safeguarded, protecting them against any form of retaliation, discrimination, or penalty as a result of making such reports.

Article 2. Functioning of the Channel

1. Making a Report

1. Access to the form that the reporting person must complete in order to submit their communication will be available twenty-four (24) hours a day, every day of the year, except for temporary service interruptions due to technical maintenance.
2. The screen displayed upon entering the Whistleblowing Channel website indicates that, before anything else, the user must accept the channel's terms of use and the applicable personal data protection policy. To accept, the user must tick two checkboxes. As soon as both are ticked, the screen will change.
3. The second screen asks the user to choose how they wish to make their communication:
 - Anonymous. Selecting this option means the user will not have to provide personal data in order to submit the communication and will not be able to receive notifications from the channel.
 - Semi-anonymous. If this option is chosen, the user must provide personal data; however, such data will be dissociated from the communication, so that only the content of the communication will be made available to the Whistleblowing Channel Manager (GCD). By choosing this option, the user will receive channel notifications.

The user's personal data will only be disclosed to the GCD if the GCD determines that the user acted in bad faith when making the communication. Bad faith is deemed to exist when the user has acted:

- With manifest disregard for the truth.
- With the intention of taking revenge on or harming the reported person and/or Monty.
- With the intention of injuring the honour or damaging the employment, professional or business reputation of any person or entity linked to the company.

Personal data may also be disclosed if required by the competent judicial or administrative authority. It is also possible that, due to the nature of the communication, the GCD considers that it can only act if it knows the identity of the person who submitted it; in such case, consent for disclosure of the user's data will be requested through the application.

- Non-anonymous. Selecting this option means the user must provide their personal data, which will be disclosed to the GCD, and they will receive notifications from the Whistleblowing Channel.

Once the desired option has been selected, the user will be taken to the next screen.

4. The third screen asks the user to:

- Tick the box corresponding to the type of communication to be made: Report. In this case, the user will be asked to indicate whether it is urgent or non-urgent:
 - Urgent. Breaches of the law, the Compliance Programme, or practices which, while not strictly unlawful, could endanger the health/integrity of persons, the quality of products and services provided, or Monty's reputational standing.
 - Non-urgent. Communications not considered urgent: less serious deviations from the law or the Compliance Programme, or unlawful-adjacent or risky attitudes or practices which, in the reporting person's view, should be analysed and, where appropriate, reviewed to avoid potential dangers or future breaches of the law.
- Tick the box corresponding to the relationship with MONTY: partner, employee, executive, agent.

- Indicate their position/title, if desired.
- State when the events covered by the communication occurred.
- If applicable, tick the box indicating that the events are ongoing at the time of the communication.
- Describe the facts.
- Indicate which persons are aware of the reported facts.
- If applicable, tick the box indicating that the channel manager is implicated in the reported facts.
- Indicate which persons or departments are implicated in the events.
- Create a password of their choosing, with at least five characters.
- Confirm the password.
- In the case of a non-anonymous or semi-anonymous communication, enter their full name or corporate name and an email address.
- Save the data by clicking the corresponding button.
- If desired, upload any file containing information related to the facts described.
- Confirm the communication or discard it.

5. Receipt of communications

- When a semi-anonymous or non-anonymous communication is received by the channel, an automatic email will be sent to the user who submitted it to confirm receipt. The text of that email will include a web link and the alphanumeric reference assigned to the case which, together with the password created by the user when submitting the communication, will enable them to check its status, modify it, or delete it from the time it is submitted until the company blocks it. When an anonymous communication is received, the user will not receive any email—since no email address was provided—but will be able to access the communication using their password and alphanumeric reference, which are also provided upon submission. It is important to note that deletion of the communication by the user does not mean that it will not be processed; however, the user’s intention to withdraw will be communicated so that the GCD may take it into account.
- If, based on the data provided by the user, it is confirmed that the GCD is implicated in the facts reported, Monty’s management will adopt the necessary measures to ensure the neutrality and objectivity of the procedure.
- A case file will be opened for each communication received.

2. Analysis of Reports

If, at any time after receipt, the GCD considers it necessary to contact the reporting person in order to obtain further information for proper analysis and management, such contact will be made through the company that manages the channel (if the communication is semi-anonymous or non-anonymous, an email will be sent to the user; if it is anonymous, the user will only see the request when accessing their communication).

Communications that do not meet the established formal requirements will be declared inadmissible. The decision of inadmissibility and its grounds will be notified to the user. Personal data linked to communications that are not admitted will be deleted immediately.

When the communication concerns matters not directly related to compliance (e.g., issues concerning consumers or users, employee conduct, service quality, etc.), the GCD will refer the case to the Disciplinary Committee, which is governed by its own Regulations, and the referral will be communicated to the reporting person. The GCD must inform Monty’s management of the communications it forwards to other departments; if management does not share the GCD’s criteria, it may request to be apprised of such communications.

When communications meet the required formalities and the facts breach the Compliance Manual or any internal or external regulations, they will be admitted for processing, and this admission will be communicated to the user.

In the case of reports, the GCD will make a reasoned assessment of whether they should be classified as “urgent” or “non-urgent,” irrespective of the classification indicated by the reporting person.

In all cases, the GCD decides whether an investigation should be opened. If it decides to do so, it may carry out any steps it deems appropriate to clarify the facts and may, with reasons, propose to the Board of Directors the adoption of such precautionary measures as it considers necessary to preserve evidence or to prevent the prolongation of harm arising from the reported events. The GCD may request clarifications and supplementary reports, take statements, and adopt any measures it deems appropriate to form a view of what actually occurred before issuing its decision.

Once the investigation has been completed, the GCD will draw up:

- A proposal to close the case if, based on the actions carried out, it is concluded that the facts do not constitute a breach of the law or of the company’s Compliance Programme, or have not been sufficiently substantiated. The decision to close the case shall not preclude a subsequent investigation if new indications emerge that so warrant.
- A report on the facts investigated covering the following points:
 1. A description of the facts reported.
 2. The investigative steps carried out and the reports requested.
 3. The documented results of the investigation.
 4. Where applicable, a proposed classification of the facts from a compliance standpoint, the seriousness of the breach, and the applicable sanctioning framework in accordance with Monty’s disciplinary system (for persons linked to the company), as well as the liabilities that the reported facts may entail at a contractual level for third parties with whom commercial relations are maintained.
 5. The consequences and liabilities of any kind (employment, civil, administrative, criminal, etc.) that such conduct may entail for Monty, and the measures proposed to safeguard against such liability.
 6. A proposal of measures and recommendations to the Board of Directors to strengthen or improve the compliance model or any other related matter, including the adoption of general measures independent of the specific personal conduct examined, which, while not directly binding, must be considered by the competent body.

To fulfil the requirements set out in points 4 and 5 above, the **GCD** may request that legal counsel or any other competent professional issue a report—or reports—covering all aspects referred to in those sections, as well as any others it deems relevant.

7. The proposal to close the case or the report shall be submitted to management or to the administrative body/Board of Directors, as appropriate, for approval and potential implementation.
8. Where the GCD notes particular seriousness or indications of criminal conduct in the reported facts, it shall recommend that the matter be reported to the competent administrative and/or judicial authorities, as appropriate.
9. Users of the Whistleblowing Channel may view any changes the channel manager makes to the processing status of a communication.

Article 3. Rights of the Person Subject to a Report

The employee about whom a communication is made through the Whistleblowing Channel, as well as any third parties involved (potentially affected persons, witnesses, etc.), has the right to be informed of the existence of a communication against them, except in cases covered by the duty of non-disclosure (Article 24 of Law 10/2010). This duty to inform does not in any case require revealing the identity of the reporting person or any data that would allow their identity to be inferred, but only the following:

- The existence of a communication against them.
- The facts reported.
- The potential disclosure of the data to courts and tribunals or to such natural or legal persons as may be deemed relevant, involved at any stage of the investigation.
- The corporate name and address of the data controller responsible for processing the information, the purpose of such processing, and how to exercise the rights related to those data.
- The consequences applicable to the reporting person if the communication proves to be false.

The maximum time limit for informing the person concerned is three (3) months from the date the communication is submitted.