

INTERNAL INFORMATION SYSTEM MANAGEMENT PROCEDURE

GRUPO CAPPUCCINO has implemented an Internal Information System (hereinafter, **IIS or Information Channel**), to ensure the effectiveness of the Ethics Code (<https://www.cappuccino.com/media/CodigoEtico.pdf>), and of the rest of the internal regulations relating to supervision, surveillance and monitoring for the prevention of criminal liability and situations and conduct contrary to the legal standards applicable to the Company and its internal rules and regulations.

This Internal Information System comprises a tool available to all GRUPO CAPPUCCINO employees as well as third parties who collaborate with the Organisation in any way. It is designed, established and managed in a secure manner, so that the confidentiality of the reporting party's identity and of any third party mentioned in the communication is guaranteed.

The Channel is accessible through the corporate website (<https://www.cappuccino.com/>) to which the rest of the domains of the GRUPO CAPPUCCINO companies refer.

Whoever wishes to send a communication may do so, including anonymously, through any of the channels offered by the internal information system of the GRUPO CAPPUCCINO, which are specifically as follows:

- Writing to the e-mail address expressly established for this purpose: compliance@grupocappuccino.com or via the postal address: San Miguel, 53, Palma de Mallorca, 07002.
- Via telephone at 616 947 344.
- For employees, via a written or verbal report to their line manager, who will pass it on to the Compliance Officer.
- Requesting an in-person meeting which must take place within seven days of the request.

If the communication is made verbally, including those made by telephone or through the voice messaging system, this will be documented by recording, after warning the

reporting party, or transcription, giving the reporting party the chance to review and validate the transcription.

The person within the Organisation who is responsible for managing the functioning of the IIS, as well as for the receipt of the information about the possible commission of an illegal, irregular or inappropriate act committed in the heart of the Organisation and the subsequent processing of the investigation file is the Compliance Officer. The Officer will periodically inform the Board of Directors of the information received, the Board being ultimately responsible in the decision-making with regard to the resolution of the information received.

In all communications, the confidentiality of the reporting party's identity, of any third party mentioned in the communication and of the actions taken in the management and processing of the communications is guaranteed, as well as data protection, preventing the access of unauthorised personnel. However, anonymous communications may be presented. Likewise, confidentiality is guaranteed when the communication is sent through channels that are not those specifically established for this purpose to personnel who are not responsible for its processing. For this reason, the workforce is duly informed about this matter and will immediately send it to the Compliance Officer.

Similarly, regulatory breaches to which Law 2/2023 refers may be reported to the Independent Authority for the Protection of Informants (Independent Administrative Authority, AAI) or to the corresponding autonomous community bodies or authorities. Internal communication to the Organisation is the preferred channel to report this kind of breach, as long as it can be processed effectively and there is no risk of retaliation.

GRUPO CAPPUCCHINO has an Internal Information System Management Procedure containing a detailed description of the procedure to be followed from the moment the information is received until, if appropriate, the relevant measures are taken in response to the information should it constitute an alleged regulatory breach.

In any case, the provisions of this Procedure observe the guarantees for protection of the reporting parties in accordance with that established in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union Law, Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption, as well as the provisions of personal data protection law.

The IIS of the GRUPO CAPPUCCINO reaffirms its commitment to rigorously investigate any illicit activity by the Organisation or any of its directors, employees, or third parties who collaborate with the Organisation in any way, taking appropriate measures in accordance with internal and external regulations.