

## ANNEX TO INBONIS WHISTLEBLOWING POLICY- GRIEVANCE HANDLING PROCESS FOR EXTERNAL STAKEHOLDERS

Inbonis, as a purpose-driven company, is committed to transparency and respect for regulations. This grievance management process is designed to facilitate interaction with our external stakeholders and to maintain an open and transparent relationship with them. Inbonis has a whistleblower protection policy in place that will be applied whenever it is required to be applied in accordance with the regulations in force at any given time (“Inbonis Whistleblowing Policy”).

The principles that inspire and govern Inbonis Whistleblowing Policy are also applicable to the present process, unless otherwise indicated. This Grievance Handling Process for External Stakeholders (“the Grievance Process”) is made available in Inbonis’s website to facilitate access to it and may be updated by Inbonis at its convenience or at the express request of the relevant supervisory bodies.

The aim of this Grievance Process is to allow our external stakeholders to contact us to raise grievances in relation to our company and our operations within the within the framework of the applicable regulation. For the sake of his Grievance Process external stakeholders will be the people, groups, and organizations that are impacted by, or have an influence on, or an interest in our activity, who operate outside of our organization, such as suppliers, creditors, community members, business partners, and regulators (“the External Stakeholders”).

### **Grounds for accepting a grievance**

Grievance being understood as a complaint arising from an action carried out by us that may be perceived as an unfair treatment within the framework of the applicable regulations. General opinions about our company or our activity, or negative comments without specific grounds, will not be considered as valid complaints to be handled according to this process. If you wish to talk to us for any issue other than a specific grievance, please refer to our website at <https://inbonis.com/contact-us/>.

### **Grievance process for managing a grievance**

Any External Stakeholder of INBONIS that has a reasonable belief that they has been target of malpractice or wrongdoing by INBONIS may communicate such circumstance to INBONIS Compliance Officer at [cecilia@inbonis.com](mailto:cecilia@inbonis.com).

Any allegation has to be substantiated with facts and may be submitted anonymously. Requests for anonymity will be honoured to the extent such treatment is compatible with the conduct of an appropriate investigation of the allegations, to comply with the law, and to provide accused individuals with their legal rights of defence.

Upon receiving a report of an allegation of suspected wrongdoing pursuant Inbonis Compliance Officer shall carry out an investigation. The External Stakeholder who reported the suspected wrongdoing is not responsible for investigating the activity or for determining fault or corrective measures with respect to the allegation reported.

To the extent possible, the identity of the External Stakeholder who reported the suspected wrongdoing pursuant to this policy will be kept as confidential as possible while still conducting an appropriate investigation. The identity of the External Stakeholder may have to be disclosed, pursuant to the applicable legislation however, to conduct a thorough investigation, to comply with the law or to provide accused individuals with their legal rights of defence, if so the case.

After investigating the suspected wrongdoing, Inbonis Compliance Officer shall: (i) inform the External Stakeholder of the rationale as to why the issue raised was not accepted as a grievance, if so the case, (ii) investigate the grievance and take appropriate actions depending on the outcome of the investigation, such as seeking a resolution to the grievance or confirming when a resolution to addressing the grievance has been achieved and (iii) communicate to the External Stakeholder the said outcome within the timeframe established by the applicable legislation and by the same means that the External Stakeholder had communicated the grievance.

All of the above without prejudice to the provisions on reporting to INBONIS’ management bodies and supervisory bodies of applicable legislation and INBONIS’ internal whistleblowing policy, where applicable.

### **Non-Retaliation**

External Stakeholders making use of this grievance procedure should be protected from any negative consequence as a result of any disclosure, where the disclosure is made in good faith and is not made maliciously or for personal gain, and not be the subject of retaliatory action. Should the External Stakeholders consider that an action has been taken against them which could be considered as a retaliation due to the initially reported grievance and therefore a grievance in itself, they may (i) communicate such circumstance to INBONIS Compliance Officer at [cecilia@inbonis.com](mailto:cecilia@inbonis.com) who will treat it as a grievance report and/or (ii) make use of the mechanisms established in the applicable Spanish Legislation to report a grievance<sup>1</sup>.

<sup>1</sup> Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción