

Policy of the internal control system for financial, sustainability and corporate reporting

The board of directors of Ercros, at its meeting held on 20 December 2024 and with the favourable report of the audit committee, has unanimously approved this policy of the internal control system for financial, sustainability and corporate reporting (SCIIFSC).

The objective of the policy is to establish the principles that guarantee that the financial, sustainability and corporate information published through the channels required by the applicable regulations or other additional ones reflects a true and fair view.

These principles are as follows:

- a) Comply with current legal requirements and establish the necessary procedures to ensure adherence to the principles of integrity and professional ethics that the Group has established in the code of ethical conduct.
- b) Identify the control objectives of financial, sustainability and corporate reporting with sufficient criteria and clarity to facilitate the identification of risks that could result in material errors.
- c) Implement controls that are appropriately adapted to the risks associated with achieving the objectives related to the reliability of financial, sustainability and corporate reporting to prevent, mitigate, compensate or correct their potential impact.
- d) Achieve the involvement of all levels of the organisation in the provision of information, so that it can be distributed in the appropriate form and timeframe, meeting the objective of reliable financial, sustainability and corporate information.
- e) Supervise the adequacy of the policies and procedures implemented; the process of preparing and ensuring of financial, sustainability and corporate reporting; the review of the SCIIFSC and regulatory requirements; the scope of consolidation; and the correct application of accounting and sustainability principles and standards.
- f) Provide the human and material resources for the effective implementation and compliance of the principles set out in this policy.

Antonio Zabalza Martí
President and CEO

Barcelona, December 20, 2024
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