

## INTERNAL REPORTING CHANNEL POLICY

The Internal Reporting Channel is also denominated Internal Information System under Act 2/2023 of February 20, regulating the protection of people who report regulatory violations and the fight against corruption

ATLANTIC COPPER promotes a **SPEAK UP** culture to encourage anybody, any member of the organization, or any group of people related to, or affected by, our business activities, to report any conduct that could be considered against the law, our Principles of Business Conduct and/or our internal policies and procedures. Our Internal Reporting Channel has implemented measures to ensure that nobody that submits or is involved in a report, suffers from retaliation of any kind.

The Board of Directors appoints the Crime Prevention Committee (“CSC”), as the body responsible for the Internal Reporting Channel and who in turn has delegated responsibility for managing the channel and related investigations to the Compliance Officer. The Crime Prevention Committee will report on the activity of the Internal Reporting Channel to the Management Committee and the Board of Directors at least annually and whenever they consider necessary.

The Internal Reporting Channel’s operational and complaints-processing methods are documented in the Internal Reporting Channel procedure. The Internal Reporting Channel will receive verbal or written reports. The reporter will receive an acknowledgement within seven (7) days after receipt of the report. If the CSC determines that a compliance investigation is required, it will be conducted within three (3) months, except for exceptional circumstances when the investigation may not exceed six (6) months. The CSC will assign an investigator and will ensure that the investigator investigates the facts reported impartially and thoroughly. The **general principals** applicable to our Internal Reporting Channel are:

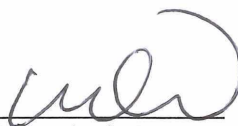
- **Confidentiality and protection of personal data:** any information provided will be treated with the utmost confidentiality and will respect data protection legislation.
- **Independence and autonomy:** Reports will be managed by independent, objective, impartial persons who will investigate without restraint and guarantee the rights of those affected by the report.
- **Anonymity:** Anonymous reports and communications will be accepted.
- **Right of defense and to the presumption of innocence:** ATLANTIC COPPER shall guarantee the right of defense and the presumption of innocence of any person about whom a report is filed.
- **Protection against retaliation:** ATLANTIC COPPER will not tolerate retaliation against anyone for making a report in good faith, for raising questions or concerns, or for cooperating with an investigation.
- **Management of conflicts of interest:** the CSC will implement measures to avoid conflicts of interest in the investigation of reports.

The Board of Directors of ATLANTIC COPPER has approved this Policy.

Huelva, June 29, 2023



Richard C. Adkerson  
Chairman of the Board



Kathleen L. Quirk  
Member of the Board



Javier Targhetta  
President  
“Consejero Delegado”