

Policy for the Whistleblowing Channel





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1. INTRODUCTION

As the Cellnex Code of Ethics establishes, all Cellnex employees, managers, members of the administration bodies and various stakeholders must base their actions and behaviors on the ethical principles of integrity, honesty, transparency and good faith, as well as the other guiding principles of the Cellnex Group and, in addition, have a duty to cooperate to prevent anyone from acting improperly or without integrity.

In the fulfillment of its legal and statutory functions, the actions of the Board of Directors of the Cellnex Group (hereinafter, the **Board of Directors**), are oriented to the consequence of the social interest and the requirements imposed by law, complying and observing in good faith, those ethical aspects that affect and which the Cellnex Group is subjected to.

Furthermore, the Cellnex Committee of Ethics and Compliance (hereinafter, the **CEC**), as the body responsible for ensuring respect for business ethics and integrity, as well as compliance with the regulations, both mandatory and voluntary, applicable to Cellnex, and in the development of its functions, is responsible for resolving all queries, communications and notifications that arise with respect to the Cellnex Code of Ethics and its implementing regulations.

In this context, in its firm commitment to highlight the values and ethical principles that inspire the actions of Cellnex, observing at all times the legislation in force, and consolidating a business conduct of reference, the CEC, under the guidelines of the Board of Directors, has upgraded the whistleblowing channel (hereinafter, the **Whistleblowing Channel**) replacing the current existing Ethical Channel, in order to enable a means of communication that increases the reporting of any irregular conduct or act contrary to the law or the corporate and good governance system of Cellnex.

Accordingly, this document refers to the procedure, scope and application in the Cellnex¹ Group (hereinafter, **Cellnex**) of the communications received through the Whistleblowing Channel, by any of the persons subjected to its Code of Ethics and any other third party that makes use of it (hereinafter and indistinctly, the **Whistleblower**), that constitute any kind of violation of the current legislation and/or other internal regulations that they notice within Cellnex.

The Cellnex Group seeks that its employees and third parties related to Cellnex conduct themselves with integrity, ethics and professionalism in relation to the performance of their functions.



¹ The Cellnex Group is considered to be all those companies identified within the Notes to the Consolidated Financial Statements of Cellnex Telecom, S.A. that are controlled or jointly controlled.

The development of the Whistleblowing Channel is in compliance with the following applicable regulations:

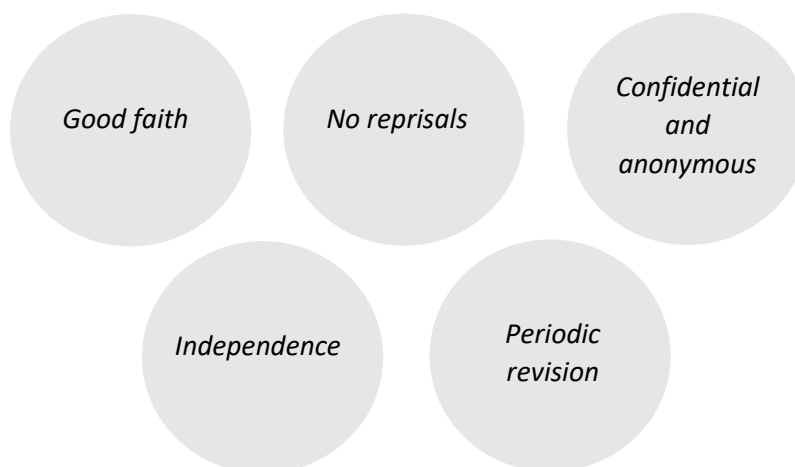
- Recommendation 42.1.c) of the Good Governance Code of Listed Companies, dated June 2020:

Recommendation 42.1.c) of the Good Governance Code of Listed Companies:

"To establish and supervise a mechanism that allows employees and other persons related to the company, such as directors, shareholders, suppliers, contractors or subcontractors, to report any irregularities of potential importance, including financial and accounting irregularities, or of any other nature, related to the company that they may notice within the company or its group. This mechanism must guarantee confidentiality and, in any case, foresee cases in which communications may be made anonymously, respecting the rights of the whistleblower and the accused".

- The "*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 European Union law*"², concerning the establishment of mandatory minimum standards and requirements for the operation and management of whistleblowing channels, which companies must implement.

In compliance with the above, the purpose of this manual has been to develop the implementation of the Whistleblowing Channel, as a tool accessible to Whistleblowers so that they can report, in good faith, without fear of reprisals, confidentially and/or anonymously, any kind of violation of the current legislation and/or other internal regulations that they may notice within Cellnex.



According to the above, and in order to guarantee and safeguard the confidentiality (and, if applicable, the anonymity³) of potential Whistleblowers, and to guarantee higher levels of

² Hereinafter, the **Whistleblowing Directive**

³ If so requested by the Whistleblower.

independence and confidentiality⁴, the management of the Whistleblowing Channel is outsourced to an independent expert third party (hereinafter, the **Channel Manager**).

2. SUBJECTIVE AND OBJECTIVE SCOPE OF THE WHISTLEBLOWING CHANNEL

SUBJECTIVE SCOPE

The Whistleblowing Channel is established as a channel accessible both to persons subjected to the Cellnex Code of Ethics and to any other third party wishing to report any possible breach.



All employees, including directors, of Cellnex



All directors of Cellnex's management bodies



The different stakeholders which operate in each of the Cellnex companies and any other interested third parties

Assumptions, situations or concerns in the following areas:

OBJECTIVE SCOPE



Any kind of infringement that disobeys the current legislation and/or other internal regulations within Cellnex.

All complaints will be taken care of and managed in an adequate and complete manner and must be resolved in accordance with the legally established deadlines.

⁴ Circular 1/2016 of the State Attorney General's Office on the criminal liability of legal persons states: "*the higher their level of outsourcing, the more effective they will all be, as is the case, for example (...), with whistleblowing channels, which are more used and effective when managed by an external company, which can guarantee higher levels of independence and confidentiality.*"

3. CATALOGUE OF RIGHTS AND DUTIES OF THE WHISTLEBLOWER AND THE ACCUSED

The following are the duties and rights of the Whistleblower and the accused.

WHISTLEBLOWER'S RIGHTS

The rights of the Whistleblower are established as follows:

1. ✓ Right to **confidentiality** of the Whistleblower, the accused and any third party mentioned in the complaint.
2. ✓ The right to **anonymity** and to have the data treated confidentially, preventing access to the data by unauthorized personnel who will not process or investigate the complaint.
3. ✓ The right to **receive all the information** on the procedures and deadlines established.
4. ✓ The right to **choose the most appropriate channel of complaint** according to the specific circumstances of the matter, being able to go directly to external channels.
5. ✓ **Receive an acknowledgement** that the complaint has been received and Cellnex will inform the Whistleblower of the outcome of any investigations that may have been carried out.
6. ✓ That an **impartial interlocutor** is designated to handle the complaint and communicate with the Whistleblower, request further information, or answer questions.
7. ✓ **Absence of conflict of interest** in the investigation, whether external, financial, familiar, political, or personal interests, which could interfere with the outcome being ineffective or have a risk of reprisals.
8. ✓ The right to **not provide further information** after the complaint, or to provide it if he/she deems it necessary.
9. ✓ The right to **protection** and the right to benefit from the whistleblower's statute without being held liable for the reported fact, if they reasonably believe that the information is truthful.
10. ✓ **Rights derived from data protection:** access, modification, to object, erasure, restriction of processing and portability (notwithstanding those cases, whereas rights may be limited) and to file a complaint to the pertinent supervisory authority (in Spain, the Spanish Agency for Data Protection [AEPD]).
11. ✓ **Right to make information public**, in accordance with fundamental rights such as freedom of expression and freedom of the media.

WHISTLEBLOWER'S DUTIES

The obligations of the whistleblower are as follows:

- ✓ Duty to act in good faith. Complaints in bad faith or any abuse of the system could lead to disciplinary actions/sanctions against the Whistleblower or perpetrator of the abuse, as appropriate.
- ✓ The duty to provide evidence, and the data and documents available that are related to the facts denounced.
- ✓ Duty of confidentiality regarding the filing of the complaint and the content of it, as long as there is a pending analysis and resolution for it.



Malicious complaints, with incorrect or misleading information, are not covered, but those containing inaccurate information due to a mistake made in good faith are covered.



RIGHTS OF THE ACCUSED

The rights of the accused are:

- ✓ The right to be notified as soon as possible after the investigation has been carried out and the existence of a breach has been concluded.
- ✓ Right to have access to recorded data, except for the identity of the Whistleblower, and the right to rectify inaccurate or incomplete personal data, in addition to those rights related to data protection.
- ✓ The right to be informed of the resolution or dismissal of the complaint, if applicable.



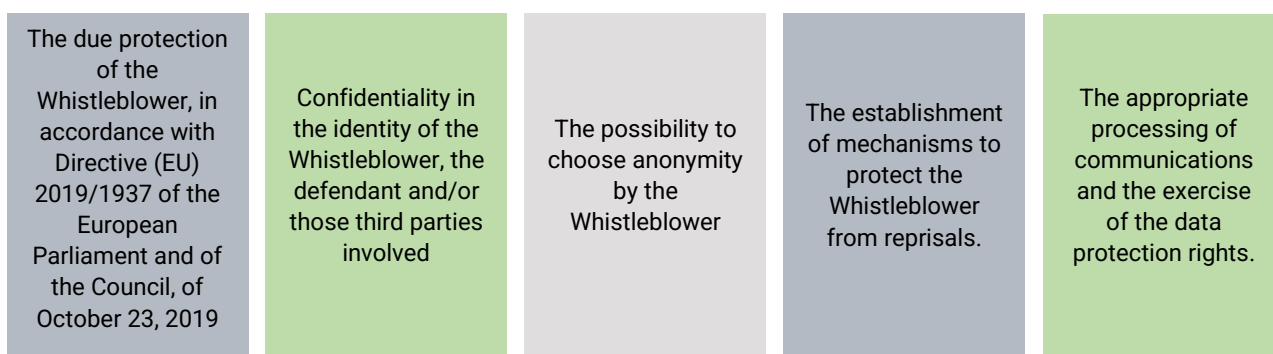
4. PROTECTION OF THE WHISTLEBLOWER

- The Whistleblowing Channel will be regulated by the **principles** of confidentiality, respect, impartiality, proportionality, thorough investigation, and legality.
- Any employee who uses the Whistleblowing Channel in good faith (*bona fides*) to report any infraction that violates current legislation and/or other internal regulations within Cellnex, either anonymously or disseminate their identity, will be fully offer **guarantee of protection**, meaning that will have the right to be protected as it is established in Directive (EU) 2019/1937 of the European Parliament and of the Council, of October 23rd, 2019, regarding the protection of people who report violations of the Law of the Union, and in the rest of the current applicable legislation.
- The Whistleblowing Channel is designed to **maintain the whistleblower anonymity** with the adequate guarantees. Confidentiality in the identity of the Whistleblower, the defendant and/or those third parties involved in the complaint, as well as any information from which their identities can be directly or indirectly disclosed, in accordance, where applicable, with applicable data protection regulations, including the General Data Protection Regulation (GDPR).

If the identity of the Whistleblower is revealed, Cellnex People department will safeguard the job security of the people that said disclosure belongs to, taking the agreed measures to guarantee the Whistleblower rights.

Likewise, in those cases when the Whistleblower agrees to revealing his identity, the resolution reports of the complaints will not contain any reference to the identity of the Whistleblower, the defendant, or any third parties involved in the complaint.

- Any action against the Whistleblower, which may represent some sort of threat, discrimination, or retaliation for filing a complaint, will, where appropriate, be considered an infringement in accordance with the current applicable legislation.
- The appropriate **processing of communications**, and the exercise of the **data protection rights** in accordance with the applicable legislation, including GDPR, are guaranteed.



5. WHISTLEBLOWING CHANNEL'S USER PROCEDURES

The procedure for the use of the Whistleblowing Channel consists of the following three phases:

Phases of the procedure for using the Whistleblowing Channel:








In accordance with the above, each of the phases of the procedure for using the Cellnex Whistleblowing Channel are described as follows⁵:

1. HOSTING AND RECEPTION OF THE COMPLAINTS

Hosting of the Whistleblowing Channel

The Channel Manager will monitor and update the technical characteristics and security features of the Whistleblowing Channel tool on an annual basis.

In this regard, the Whistleblowing Channel platform has the following technical characteristics and security features:

-  High – capacity servers and RAM for handling complaints.
-  Security elements such as web application firewall (WAF), which is a type of firewall that monitors, filters, or blocks HTTP traffic to and from a web application.
-  VeriSign annual SSL certificate, which digitally binds a cryptographic key to an organization's data, enabling a secure connection from the web server to the browser.
-  Security reviews, using tests such as Pentest or Static Code.
-  Technological maintenance of the platform, including, among others, monitoring of the servers and their performance and analysis and resolution of any errors generated by the application.

⁵ It's worth mentioning that the management of the Whistleblowing Channel is outsourced to an independent expert third party-Channel Manager.





Reception of complaints

Complaints made through the enabled channels listed below are received by the Channel Manager as the independent expert third party who has been appointed as responsible of its management.

The Whistleblowing Channel is available 365 days a year, always guaranteeing maximum confidentiality and the possibility of reporting anonymously.

Furthermore, in order to facilitate the presentation and handling of the complaint received through the Whistleblowing Channel, Cellnex has made available to Whistleblowers a form which includes all the necessary information (hereinafter, the **Form**)⁶.

Complaints can be made through the following channels enabled by Cellnex through the Channel Manager, an independent expert third party, who is responsible for the management of the Whistleblowing Channel according to the following technical means for reporting:

TECHNICAL MEANS FOR REPORTING	
	Application and web form via link (URL) on the Corporate Intranet and Corporate website.
	E-mail address: es_cellnex.whistleBchannel@pwc.com
	Mailing address for the Channel Management Offices: Torre PwC. Paseo de la Castellana, 259 B - 28046 Madrid (Spain)
	Phone call to the following number: +34 915 685 340

The whistleblower's communication of the complaint must meet certain minimum requirements in order to be processed and to be able to carry out the subsequent investigation of the events that have occurred, when necessary. Specifically, the complaint must contain the information detailed below:

MINIMUM REQUIREMENTS FOR THE COMPLAINT

1. Identification of the Whistleblower⁷, unless they choose to remain anonymous.
2. A description, as solid as possible, of detailed events that occurred, whenever possible:
 - *Any kind of infringement that disobeys the current legislation and/or other internal regulations within Cellnex.*
 - *Persons allegedly involved.*
 - *Approximate dates of the occurrence of the events described above (as accurate as possible).*
 - *Means through which the unlawful conduct has been carried out.*

⁶ See **ANNEX I** for a summary outline of the Whistleblowing Channel procedure.

⁷ However, in those cases in which an anonymous complaint is received, a confidential report will be made ex officio to assess the real significance of the facts, in compliance with the Good Governance Code of Listed Companies published by the CNMV in June 2020.

- ➔ *Affected business area.*
- ➔ *Customers on which there is impact, if any.*
- ➔ *Economic loss, if any, or estimate thereof.*

3. When possible, documents, witnesses, or any evidence, in whatever format, shall be provided to support the complaint of the facts that have occurred.

In order to obtain all the necessary data for the evaluation, investigation and resolution of the complains, they must contain the minimum requirements detailed in the previous section.

	<p><i>When the complaint has not been made anonymously, if necessary, the Channel Manager may contact the Whistleblower for further information or to request documentation.</i></p>
	<p><i>In the event that the complaint is outside the target scope, the Channel Manager will inform Cellnex of this circumstance. In this context, the Committee of Ethics and Compliance will proceed to file the complaint, and the resolution will be communicated to the Whistleblower.</i></p>

In accordance with the above, **the reception of the Complaints shall be carried out by the Channel Manager** and his assistance will consist of:

1. Reception of all complaints received through the cannels enabled by Cellnex⁸ that form the Whistleblowing Channel⁹ in order to obtain all the information necessary to evaluate the alleged irregularity.

In addition, an acknowledgement of receipt of the complaint will be issued to the Whistleblower within a maximum period of three days from receipt of the complaint.

Those complaints that do not comply with the minimum necessary requirements will be proposed to be filed, and the proposal to file them will be submitted to the decision-making body, which will decide on the matter.

Preparation of a detailed record of all complaints received, regardless of the channel through which they are received, as well as the information and/or documentation corresponding to them.

2. Opening of a file for each complaint received.
3. Consider the possibility of contacting the Whistleblower in order to expand on the information or documentation provided by the Whistleblower.
4. Once the maximum resolution period of 60 days has elapsed, the information contained in each complaint will be not public



⁸ In the event that the complaint is made verbally, the Channel Manager will proceed to document the complaint by registering it on the platform provided for this purpose.

⁹ In this sense, the processing of personal data will be carried out in a way that guarantees their privacy and in any case in compliance with the current and applicable legislation.





accessible in the tool in order to guarantee the confidentiality of the information provided¹⁰.

The necessary **technical and organizational measures** will be adopted to ensure strict compliance with data protection regulations.

In the event that the complaint concerns one of the members of the Cellnex Ethics and Compliance Committee, the Channel Manager will proceed to notify the other members of the CEC (with the exception of the member about whom the communication concerns) and the recipient of such communication. The member will, in no case, participate in the examination and investigation of the complaint, as well as in the resolution of such.

2. PRELIMINARY EVALUATION AND REPORTING

The Channel Manager will conduct a preliminary evaluation of the information contained in the Complaint record, in order to assess the completeness of the complaint, the preliminary analysis of the facts reported in the light of the evidence provided by the Whistleblower, as well as their urgency. In accordance with the above, the complaints will be classified according to four priority levels:

LEVEL	DESCRIPTION
Priority I¹¹ 	<p>Group I: harassment in the workplace, child, forced or compulsory labor, discrimination, freedom of association and the right to collective bargaining, health and safety, working conditions or violation of respect for the person, their dignity and/or human rights.</p> <p>Group II a) Financial fraud, accounting fraud, diversion of corporate funds, environmental crime, non-financial information fraud, theft, espionage or sabotage, breaches of confidentiality obligations, financial abuses by suppliers or customers, significant deficiencies or weaknesses in internal control systems or any other audit or accounting related matters and other applicable law violations, including European Union law under the Whistleblowing Directive, whose effect on financial statements reporting or reputation with customers is >300,000€.</p>
Priority II 	<p>Group II b): Financial fraud, accounting fraud, diversion of corporate funds, environmental crime, non-financial reporting fraud, theft, espionage or sabotage, breaches of confidentiality obligations, financial abuse by suppliers or customers, significant deficiencies or weaknesses in internal control systems or any other auditing or accounting matters, and other applicable law violations, including European Union law under the Whistleblowing Directive, whose effect on financial statements reporting or reputation with customers is <300,000€.</p>
Priority III 	The rest of the communications received.
Priority IV 	Those communications that are considered to be archived.

¹⁰ The information will be kept in accordance with the periods established in the applicable regulations, including data protection regulations.

¹¹ For those complaints classified as "Priority I", the Channel Manager will carry out a **priority investigation** and the subsequent preparation of an **ad hoc report**.

As we will develop below, once the Channel Manager classifies the complaint according to the 4 priority levels stated above, and after a preliminary analysis of the facts reported, the Channel Manager will proceed to transfer the information and documentation gathered to the CEC as the decision-making body (hereinafter, the **Decision-Making Body**) of the Whistleblowing Channel.

3. INVESTIGATION, RESOLUTION AND COMMUNICATION TO THE WHISTLEBLOWER

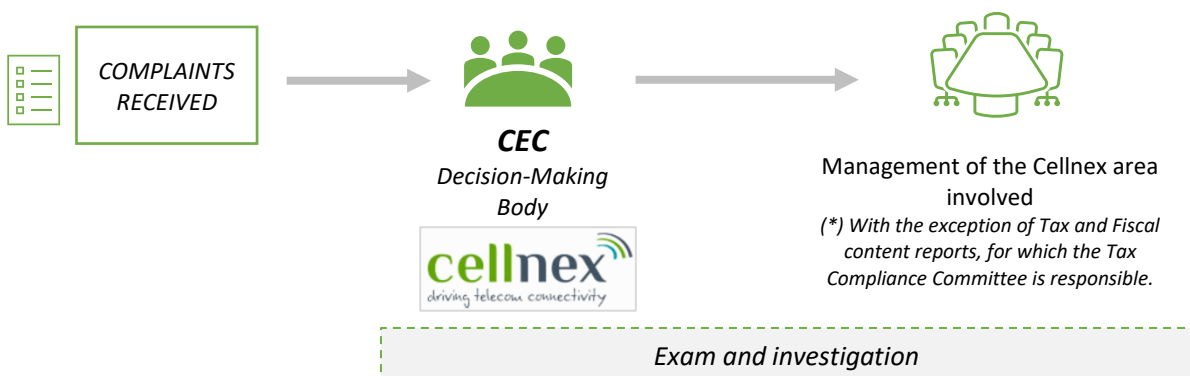


Investigation

The **CEC** will assume the role of the Whistleblowing Channel's Decision-Making Body, being the committee responsible for ensuring that all complaints received through the Whistleblowing Channel are independently analyzed, studied and resolved.

In this regard, after receiving the information and classification of the complaints by the Channel Manager, the CEC, if deemed necessary, may entrust the investigation of the complaint to the **Cellnex Management** of the area involved according to the scope of the complaint, which will include the result of the investigation in a Conclusions Report that will be submitted to the CEC for it to decide on the resolution of the complaint.

To this end, it shall adopt the appropriate tests in each case, in order to clarify the facts that have occurred, and may entrust to the Management(s), if deemed appropriate, the practice of the relevant and appropriate tests in each case.



Complaints with fiscal and tax nature

Aiming the ethics and integrity compliance culture reinforcement aligned within the UNE 19602 requirements, Cellnex created a specific body of Tax Compliance Committee (**TCC**) in 2021.

Taking into account the mentioned above, the TCC main goal is to achieve Cellnex's Best Practices by supervising its operation and effectiveness within the tax and fiscal framework¹².

In addition, it is a registered professional entity governed by Cellnex's Audit and Risk Management Committee (ARMC), made up of: (i) a president, (ii) three members and (iii) a technical secretary (without right to vote)¹³.

In alignment with the scope of *the Whistleblowing Channel* for those fiscal and tax nature filed complaints, the CEC shall entrust to the TCC their examination and investigation, and subsequently, the notification of its resolution to the CEC which will issue a final resolution.

In any case, the resolution of the complaint would be always notified to the complainant by the Channel Manager.

Resolution

Once the investigation of the complaints has been carried out, the CEC, as the Decision-Making Body¹⁴, will be in charge of issuing a fixed resolution that closes the procedure, based on the investigations.

Term for resolution of complaints

The term for the Whistleblowing Channel's Decision – Making Body to issue a resolution of the complaint must be

- *within a period **not exceeding two months** from the acknowledgement of receipt or,*
- *if no acknowledgement of receipt was sent to the Whistleblower, within **two months** from the expiration of the three-day period after the complaint was made once the complaint has been resolved.*

Communication to the Whistleblower

Subsequent to the resolution by the CEC (Cellnex Whistleblowing Channel Decision – Making Body), the Channel Manager will be responsible for communicating the resolution to the Whistleblower.



The communication **must be sent within a period not exceeding three days** from the **date of the resolution**.

6. DEVELOPMENT OF PERIODIC REPORTS

Moreover, the Channel Manager shall prepare periodic reports on the complaints registered, which shall be reported to the CEC, in accordance with the following:



Fortnightly report of complaints



Monthly report of complaints

¹² Following the compliance, since FY-20 Cellnex is adhered to the Best Practices Tax Code.

¹³ It is worth highlighting that unlike the other members, the president of TCC is an independent third-party-expert who holds an extensive background in the fiscal and tax field.

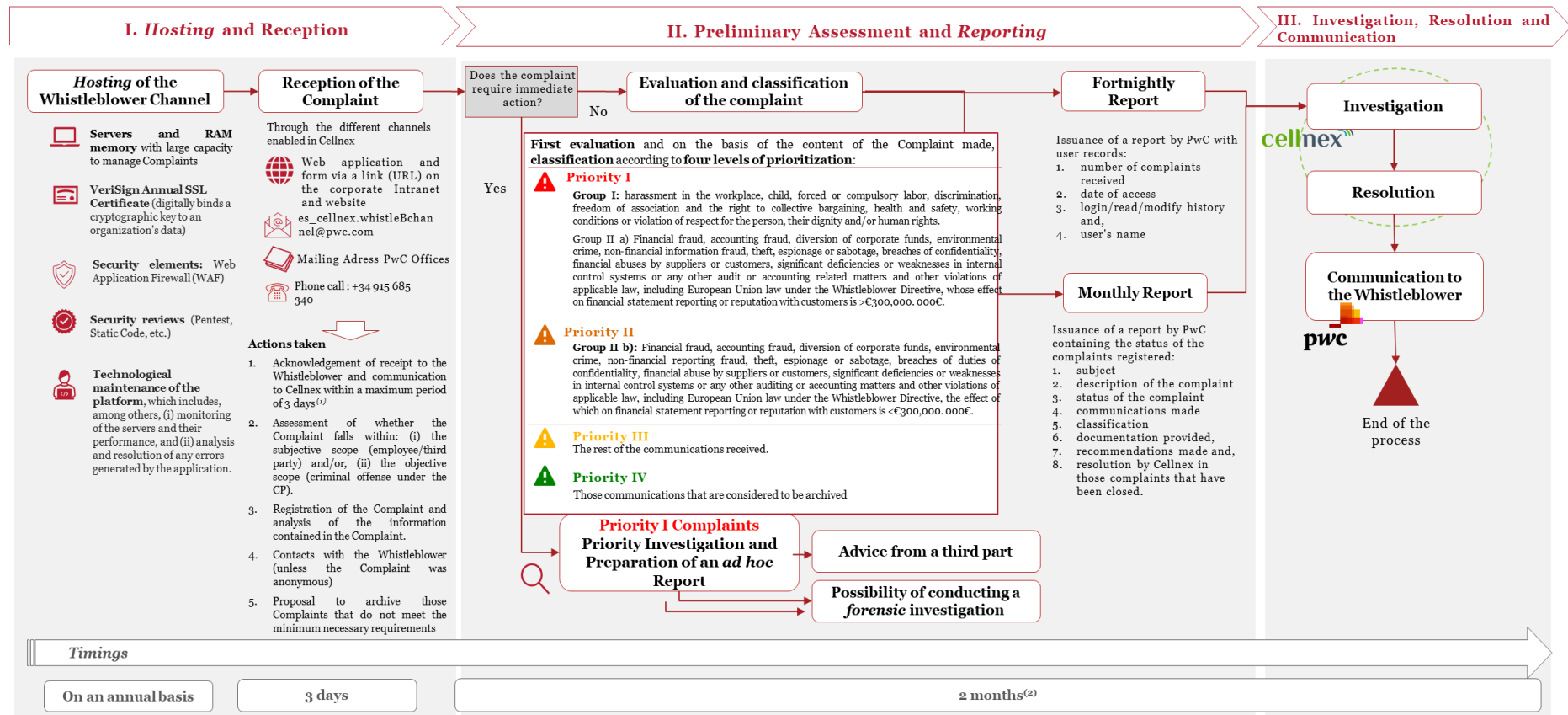
¹⁴ In the case of complaints of a fiscal and tax nature, the CEC shall entrust their examination and investigation to the TCC, which shall notify the CEC of its resolution.

- ✓ *Number of complaints received*
- ✓ *Date of access to the platform*
- ✓ *Login/read/modify history*
- ✓ *User's name*

- ✓ *Description of the complaint*
- ✓ *Status of the complaint*
- ✓ *Communications made*
- ✓ *Classification of the complaint based on the four levels of priority*
- ✓ *Documentation provided by the Whistleblower*

ANNEX I – SUMMARY OUTLINE OF THE WHISTLEBLOWING CHANNEL PROCEDURE

Below is a graphic summary of the Whistleblowing Channel procedure, from receipt to communication of the resolution to the Whistleblower.



(1) In the event that one or more of the members of the Ethics and Compliance Committee is involved in a complaint, such affected member(s) shall be excluded from the communication process.

(2) The term for the Whistleblowing Channel's Decision – Making Body to issue a resolution of the complaint must be: (i) within a period not exceeding two months from the acknowledgement of receipt or, (ii) if no acknowledgement of receipt was sent to the Whistleblower, within two months from the expiration of the three-day period after the complaint was made once the complaint has been resolved.

ANNEX II – COMPLAINT FORM TO BE COMPLETED BY THE WHISTLEBLOWER

*Mandatory complaint data			
Whistleblower's data	Name		
	Surname		
	NIF		
	Phone number		
	E-mail address		
	Relationship with the entity		
Complaint data	Type of complaint* (According to the four priority levels: I,II,III,IV, described in the Policy for the Whistleblowing Channel)		
	Matter*		
	What happened? *		
	Which persons are involved?		
	Where did it happen?		
	Approximate date of the reported events* (as accurate as possible)		
	Attachments		
	Is anyone in the organization aware of the facts?	Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know <input type="checkbox"/>	Does it have an economic impact?
Do the facts described affect customers and/or suppliers?	Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know <input type="checkbox"/>	Approximate quantification of the impact (in euros):	

Without prejudice to the cases when a complaint is made anonymously, provided data of the Complainant who initiated the procedure, as well as those collected throughout the investigation of the same, will be processed by Cellnex Telecom, SA having as the only purpose to avoid committing any act or conduct that could be contrary to the law, including Cellnex's corporate and good governance system, in accordance with the Cellnex Code of Ethics. The existence of a public interest would be the legal basis to process the personal data according to 3/2018 Organic Law, from December 5, about the guarantee of digital rights and Data Protection (LOPDGDD) and the General Data Protection Regulation (GDPR).

If the provided information allows identification, these personal data will not be transferred to any third parties with the exception of cases where it is mandatory by law or when it is necessary to protect the legal interests of Cellnex Telecom, SA or third parties. Notwithstanding the foregoing, we inform that personal data may be accessed (1) by those who performed the internal control and compliance functions, (2) by Cellnex Telecom, SA personnel with human resource management and control functions when disciplinary measures could be taken against a worker, (3) as well as by third parties acting on behalf of Cellnex Telecom, SA when it is essential for the provision of a specific service related to this reporting channel. Under the said scenario, Cellnex Telecom, S.A. will regularize the relationship with the data processor in accordance with the GDPR provisions.

Personal data, as well as employees and third-party data that have been provided through the complaints channel system, will be kept for the necessary period of time until the decision about accepting or not an investigation into the reported facts takes place. However, after three months of the data submission, the data will be suppressed from the Whistleblowing Channel, unless the conservation purpose is to keep evidence that could support the crime prevention model. The data may continue to be processed after this period during the investigation of the Complaint and the processing of the corresponding procedures by the body responsible for investigating the facts being subsequently duly blocked during the periods that derive from the legal actions prescription.

The data subject can exercise the rights of access, rectification, erasure, opposition, limitation or portability by contacting the Data Protection Officer through the email address personaldata@cellnextelecom.com. In any case, the right to file a claim with the Spanish Data Protection Agency (AEPD) can be exercised.

ANNEX III – CHANGE CONTROL

Version	Elaborate by	Department	Validity	Changes
1	Committee of Ethics and Compliance	-	June 2021	
2	Committee of Ethics and Compliance	-	24/03/2022	Replaces the PRO_GR_001_Canal-Ético_ES_20201217_V3_WEB-1

Approved by the Board of Directors on March 24th, 2024.