

WHISTLEBLOWING PROCEDURE (WARNING OF PUBLIC INTEREST)

1. INTRODUCTION

This Whistleblowing Procedure ("**Whistleblowing Procedure**") establishes the framework through which IMMO GURU S.A. ("**Company**"), as an issuer listed on SMT-BVB, ensures the reporting of violations of the law or internal policies and guarantees the prohibition of retaliation against persons who report in good faith. The Procedure applies to employees, administrators, collaborators and other persons who interact with the Company.

The document is supplemented by the legal framework applicable to the capital market and the national legislation on the protection of whistleblowers. In case of inconsistency, the applicable legal provisions prevail.

2. PURPOSE

This procedure establishes, in general terms, the framework through which the Company ensures the possibility of internal reporting, under conditions of confidentiality, of violations of the law and/or internal rules, with the prohibition of retaliation against persons who report in good faith, without detailing the technical means of transmitting the reports.

3. SCOPE

All employees, administrators, collaborators and other people who interact with the Company.

4. KEY PRINCIPLES

Confidentiality

The identity of the whistleblower and the persons concerned is protected, and access to information is strictly limited to authorized persons. The data is used only to the extent necessary to resolve the complaint, in compliance with applicable legal requirements.

Non-retaliation

Any adverse measures against persons who report in good faith are prohibited. Violation of the prohibition will attract appropriate measures according to the applicable internal and legal framework.

Impartiality

The verification is carried out by a designated person/structure, not involved in the reported situation and without conflict of interest. In case of incompatibility, recusal and designation of another competent person is ensured.

Traceability

The notifications are recorded in an internal register, with evidence of the stages taken and the result. The information is kept for the period necessary for the solution and can be reported in aggregate to the management bodies, without disclosing non-essential data.

5. INTERFERENCES WITH CAPITAL MARKET REGULATIONS

- Inside information is managed according to the provisions of MAR (prompt public disclosure; postponement only when internal and legal conditions are met).
- Any suspicions of abusive orders/transactions identified by persons who, by profession, prepare or execute transactions shall be reported to the competent authority (as applicable).

6. DATA PROTECTION

Personal data related to complaints are processed pursuant to and in compliance with the GDPR, exclusively for the purpose of their management, applying the principles of minimization and limitation of storage (retention for the period strictly necessary). Access is restricted to authorized persons, and the Company implements appropriate technical and organizational measures, including pseudonymization of data, when possible.

7. REVIEW

The policy is reviewed annually or whenever relevant legislative/organizational changes occur.

8. ENTRY INTO FORCE & PUBLICATION

The policy enters into force on the date of approval by the Board of Directors. It is published in the Investor Relations section of the Company's website.