INTERNAL REPORTING SYSTEM POLICY

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Revision	Date	Motive
0	**09.06.2023**	Initial edition

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1. INTRODUCTION

ENSA has a Criminal Compliance Management System in accordance with the UNE 19601 standard and an Anti-bribery Management System in accordance with ISO 37001, which has implemented channels for reporting breaches and irregularities.

This policy has been created in accordance with the provisions of Law 2/2023 of 20 February, to ensure the protection of persons who report regulatory infringements and oppose corruption. To offer whistleblower protection, internal reporting systems and channels for reporting irregularities have been established.

2. OBJECTIVES

The objectives of this policy are:

- To provide adequate protection to preclude retaliation against individuals who report breaches of the law and ENSA Group's Code of Conduct, and who as a result may be retaliated against in a variety of ways including but not limited to dismissal, change in responsibilities, or, in the case of a supplier, loss of contract etc.
- To reinforce the integrity of the company by strengthening the reporting culture as a mechanism to prevent and detect threats to the company and the public interest.

3. SCOPE OF APPLICATION

This policy protects natural persons who report the following through any of ENSA's internal reporting channels:

(a) Any act or omission which may constitute an infringement of European Union law provided that:

1. they fall within the scope of the European Union acts listed in the annex to Directive (EU) 2019/1937 of the European Parliament or of the Council of 23 October 2019 on the protection of persons reporting breaches of EU law, regardless of their qualification by the internal legal system;

2. they affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or

3. they affect the internal market, as referred to in Article 26(2) of the TFEU, including infringements of European Union competition rules and aid granted by states, as well as infringements relating to the internal market in connection with acts that infringe corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate taxation.

(b) Actions or omissions that could constitute a serious or very serious criminal or administrative offence. This shall be understood to include all serious or very serious criminal or administrative offences that involve financial loss to the Public Treasury or Social Security.

c) Any actions or omissions that may constitute breaches of the Group ENSA's Code of Conduct, Criminal and Anti-Bribery Compliance Policy or its internal rules of Good Corporate Governance.

This policy applies to all whistleblowers who are employees of ENSA or interested parties, and who have received information about established policies on offences in an employment or professional context, including:

(a) persons who have the status of employees of the company;
(b) self-employed persons providing services to the company;
(c) shareholders, persons belonging to the administrative, management or supervisory body of the company, including non-executive members; and
(d) any person working for or under the supervision and direction of contractors, subcontractors or suppliers.

It also applies to whistleblowers who communicate or publicly disclose information on breaches obtained in the framework of an employment or statutory relationship that has already ended as well as volunteers, trainees, trainee workers (whether or not they receive remuneration), and those whose employment relationship has not yet started, in cases where the information on breaches was obtained during the recruitment process or pre-contractual negotiation.

The whistleblower protection measures provided for in this policy shall also apply, where appropriate, to the legal representatives of employees in the exercise of their functions of advising and supporting the whistleblower.

4. CONTENT, DISSEMINATION AND TRAINING

The Internal Reporting System is the preferred channel for reporting actions or omissions covered under paragraph 3 of this policy, provided that the breach can be dealt with effectively and the whistleblower considers there to be no risk of retaliation.

The body responsible for the implementation of the Internal Reporting System is the governing body of ENSA, with available consultation from the legal representatives of the employees. Said body shall be responsible for the processing of personal data in accordance with the provisions of the regulations on the protection of personal data.

This policy is complemented by the Internal Reporting System Management Procedure, both of which are available via the intranet and on the company's website. Those who report through ENSA's internal reporting channels shall be informed, in a clear and accessible manner, about the external reporting channels to the competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

The organisation shall provide training on this policy and the procedure, with the purpose of facilitating and promoting usage**.**

5. INTERNAL REPORTING SYSTEM MANAGER

The Board of Directors of ENSA has appointed the Compliance Committee as the Internal Reporting System Manager, and the Chairman of this Committee is responsible for its management.

In the event of absence, illness or vacancy of the individual in charge of the management of the system (hereinafter, "the System Manager"), or when a conflict of interest is alleged, the functions shall be carried out by the member in charge of the General Secretariat and the Board.

The Compliance Committee, as Manager of the Internal Reporting System, shall carry out its functions independently and autonomously from the rest of the company's bodies and may not receive instructions of any kind in their exercise while ensuring all necessary means to appropriately address assertions.

6. GENERAL PRINCIPLES

ENSA's Internal Reporting System Policy sets out the following principles:

1. **Enabling the reporting of infringements**: It is permitted to report the infringements identified in Article 3 of this policy.
2. **Confidentiality**: It is designed, established and managed in a secure manner, so as to guarantee the confidentiality of the identity of the whistleblower, any third party mentioned in the report, the actions taken by management and any other aspect of processing, as well as the data protection preventing access by unauthorised personnel.
3. **Freedom of choice**: Reports may be submitted in writing or verbally as stipulated in the Internal Reporting System management procedure under the principles of confidentiality, independence and objectivity.
4. **Integration**: The Internal Reporting System integrates all internal channels for reporting irregularities within ENSA as set out by the Criminal Compliance and Anti-Bribery Management System.
5. **Effective processing of reports**: The aim is to effectively process all submitted reports and ensure that the first party to become aware of the possible irregularity is the entity or body itself.
6. **Prohibition of** retaliation: Any action that is prejudicial to the person who has reported the alleged wrongdoing, including attempted or threatened retaliation, is prohibited.
7. **Right to anonymity and to receive information**: Whistleblowers have the right to anonymity and access to the status of their file, including the results of the investigation, in accordance with the provisions of the Internal Reporting System Management Procedure.
8. **Presumption of innocence, the right of defence and the right of access to the file**: During the processing of the file, the persons concerned by the report shall have the right to the presumption of innocence, defence and file access, as well as to the same protection as for whistleblowers, with their identity being preserved and the confidentiality of the facts and data of the procedure is guaranteed.
9. **Independence, impartiality and absence of conflicts of interest**: Reports shall always be handled in a fair, full, objective, independent and honest manner. Independence, impartiality and absence of conflicts of interest are guaranteed by the ensured objectivity in all parts of the process.

7. HOW TO REPORT BREACHES OF REGULATIONS

A link is available on ENSA's corporate website (www.ensa.es) that permits access to the platform provided by a specialised technology company. This platform has appropriate technical measures in place to guarantee the confidentiality and security of the information, as well as anonymity when opting for this form of communication.

It also offers the possibility of reporting regulatory breaches, at the request of the whistleblower, via a face-to-face meeting with the Internal Reporting System Manager.

8. NON-COMPLIANCE

Both those affected by this policy and those who, where appropriate, participate in the Internal Reporting System Management, shall comply with all the requirements set out in both documents and may be internally sanctioned for cases of non-compliance, applying the sanctions reflected in the applicable Collective Bargaining Agreement.

Non-compliance with this policy and the Internal Reporting System Management Procedure may result in fines of up to 1,000,000 euros for the organisation, and up to 300,000 euros in the case of individuals, as established in Articles 63 and 65 of Law 2/2023, where an active commitment to compliance with all aspects of the Internal Reporting System is required of all participants.

9. APPROVAL, ENTRY INTO FORCE AND REVIEW

This policy has been approved by the Management Committee and the Board of Directors of Equipos Nucleares, S.A., S.M.E. and comes into force at the time of its publication on the website, and shall be reviewed annually or whenever the circumstances that make this obligatory change.