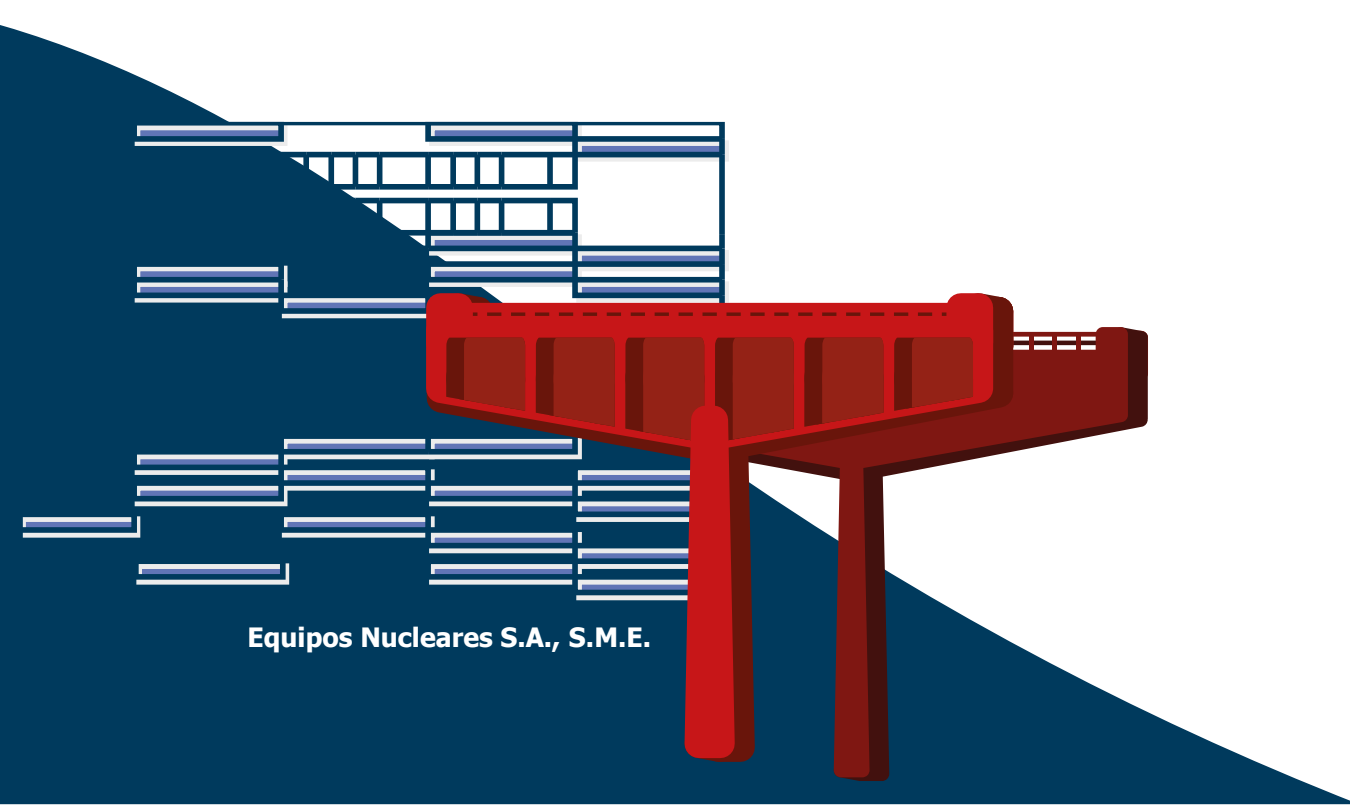


CRIMINAL COMPLIANCE AND ANTI-BRIBERY POLICY

A decorative graphic at the bottom of the page features a dark blue background with a white grid pattern. Overlaid on this is a red, stylized structure resembling a bridge or a platform with two vertical supports and a horizontal beam. The text 'Equipos Nucleares S.A., S.M.E.' is positioned at the bottom left of this graphic.

Equipos Nucleares S.A., S.M.E.

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CRIMINAL COMPLIANCE AND ANTI-BRIBERY POLICY OF EQUIPOS NUCLEARES S.A., S.M.E.

The ENSA Group is firmly committed to ethics, integrity, professionalism and good governance as the essential principles that guide its activities and decision-making. These principles are set out and elaborated upon in its Corporate Governance System and form the basis of its organisational culture.

To reinforce this commitment, ENSA is a signatory to the United Nations Global Compact and conducts its operations within the framework of the ten universally accepted principles relating to human rights, labour rights, the environment and the fight against corruption, integrating them as fundamental values in the conduct of its business activities.

Equipos Nucleares, S.A., S.M.E. (ENSA) operates in the field of the design, manufacture, maintenance and provision of services relating to equipment and components for the nuclear industry, both in the domestic and international markets, operating in a highly regulated environment and engaging extensively with customers, suppliers and public bodies.

The Board of Directors of Equipos Nucleares, S.A., S.M.E., as the Company's highest governing, decision-making and representative body, approves this Criminal Compliance and Anti-Bribery Policy and assumes ultimate responsibility for the supervision and effectiveness of the Criminal Compliance and Anti-Bribery System. This Policy sets out ENSA's ongoing commitment to compliance with applicable legislation, the principle of zero tolerance towards any criminal offence, fraud or corrupt conduct, and to the effective prevention of criminal risks arising from its activities in all areas in which it operates.

1. PURPOSE

The purpose of this Policy is to establish ENSA's principles and commitments regarding the prevention, detection and response to the commission of criminal offences, bribery and any conduct contrary to the law or applicable internal regulations, in accordance with the provisions of Article 31 bis of the Criminal Code, the UNE 19601 standard: Criminal Compliance Management Systems, the UNE-ISO 37001 standard: Anti-Bribery Management System, and Law 2/2023, regulating the protection of persons reporting regulatory breaches and combating corruption (hereinafter, Law 2/2023).

This Policy constitutes a framework document for ENSA's Criminal Compliance System, of which the Anti-Bribery Management System forms a specific part, and is designed to operate effectively and proportionately, taking into account the actual criminal risks associated with the organisation's activities.

2. SCOPE OF APPLICATION

This Policy applies to members of the Board of Directors, the Management Committee and all ENSA staff (hereinafter collectively referred to as "ENSA Staff"), as well as to third parties and business partners with whom ENSA maintains professional relationships.

All persons falling within its scope must respect the principles set out in this Policy, act in accordance with them and actively cooperate in the prevention, detection and investigation of any potential misconduct.

3. PRINCIPLES OF CONDUCT

ENSA is guided by the following fundamental principles:

3.1. ABSOLUTE PROHIBITION OF BRIBERY

ENSA prohibits any form of bribery, corruption, extortion or facilitation payments, in both the public and private sectors, including direct or indirect bribes made through third parties.

3.2. CULTURE OF COMPLIANCE AND CRIMINAL PREVENTION

ENSA promotes an ethical and compliance-focused culture based on the prevention of criminal risks, which are identified and assessed through its risk map, always prioritising

regulatory compliance over the pursuit of any form of financial gain or competitive advantage.

3.3. REGULATORY COMPLIANCE AND SYSTEM INTEGRATION

All of ENSA's actions must be carried out in accordance with current legislation, this Policy, the Code of Conduct and all other rules and procedures that form part of its Criminal Compliance and Anti-Bribery Management System.

3.4. COMPLIANCE COMMITTEE

ENSA ensures that there is a Compliance Committee with functional independence, sufficient authority and resources to carry out its duties effectively, and with direct access to the governing bodies where necessary.

3.5. CONFLICTS OF INTEREST, GIFTS AND HOSPITALITY

ENSA identifies, prevents and manages conflicts of interest. Staff must report, in accordance with internal procedures, any potential, actual or apparent conflict of interest, and must refrain from participating in or making decisions on matters where they find themselves in a conflict of interest, maintaining an independent stance free from any external pressure or personal interest. Furthermore, practices relating to gifts, hospitality, donations and sponsorships are regulated and restricted and are prohibited where they may unduly influence decision-making.

3.6. RELATIONS WITH THIRD PARTIES AND DUE DILIGENCE

ENSA applies proportionate due diligence measures to business partners and third parties, both prior to and throughout the duration of the relationship, particularly where the risk of criminal activity or bribery is assessed as higher than low.

3.7. TRAINING AND AWARENESS-RAISING

ENSA ensures that appropriate and regular training and awareness programmes are provided for ENSA staff on criminal compliance, anti-bribery and the use of the Internal Reporting System.

3.8. INTERNAL REPORTING SYSTEM

ENSA has an Internal Reporting System (Ethics Channel) in accordance with Law 2/2023, which allows for the confidential or anonymous reporting of potential legal breaches or non-compliance with ENSA's Compliance System, guaranteeing confidentiality, the

protection of personal data and an absolute prohibition on retaliation against whistleblowers acting in good faith. Furthermore, the option to use legally authorised external channels is recognised.

3.9. INVESTIGATION, COOPERATION AND RESPONSE

ENSA will diligently investigate any reports received and take the appropriate corrective and disciplinary measures, whilst guaranteeing the presumption of innocence and the rights of those affected. All staff and third parties must cooperate in good faith with internal investigations.

4. MONITORING, EVALUATION AND CONTINUOUS IMPROVEMENT

The Compliance Committee is responsible for overseeing the implementation, development and effectiveness of the Criminal Compliance and Anti-Bribery System, periodically assessing its operation and proposing the necessary improvements based on the results of monitoring, investigations carried out, reports received and any relevant regulatory or organisational changes.

In all cases, the Compliance Committee shall act, in the performance of its duties, autonomously and independently of any other bodies, committees, commissions or staff at ENSA.

5. AWARENESS, ACCEPTANCE AND BINDING NATURE

This Policy is made available to all staff, business partners and stakeholders via ENSA's corporate channels. Staff in positions particularly exposed to criminal risks and business partners with a risk level higher than 'low' must expressly confirm their understanding of and agreement to this Policy.

Failure to comply with this Policy may result in the imposition of appropriate disciplinary or contractual measures, in accordance with applicable regulations.