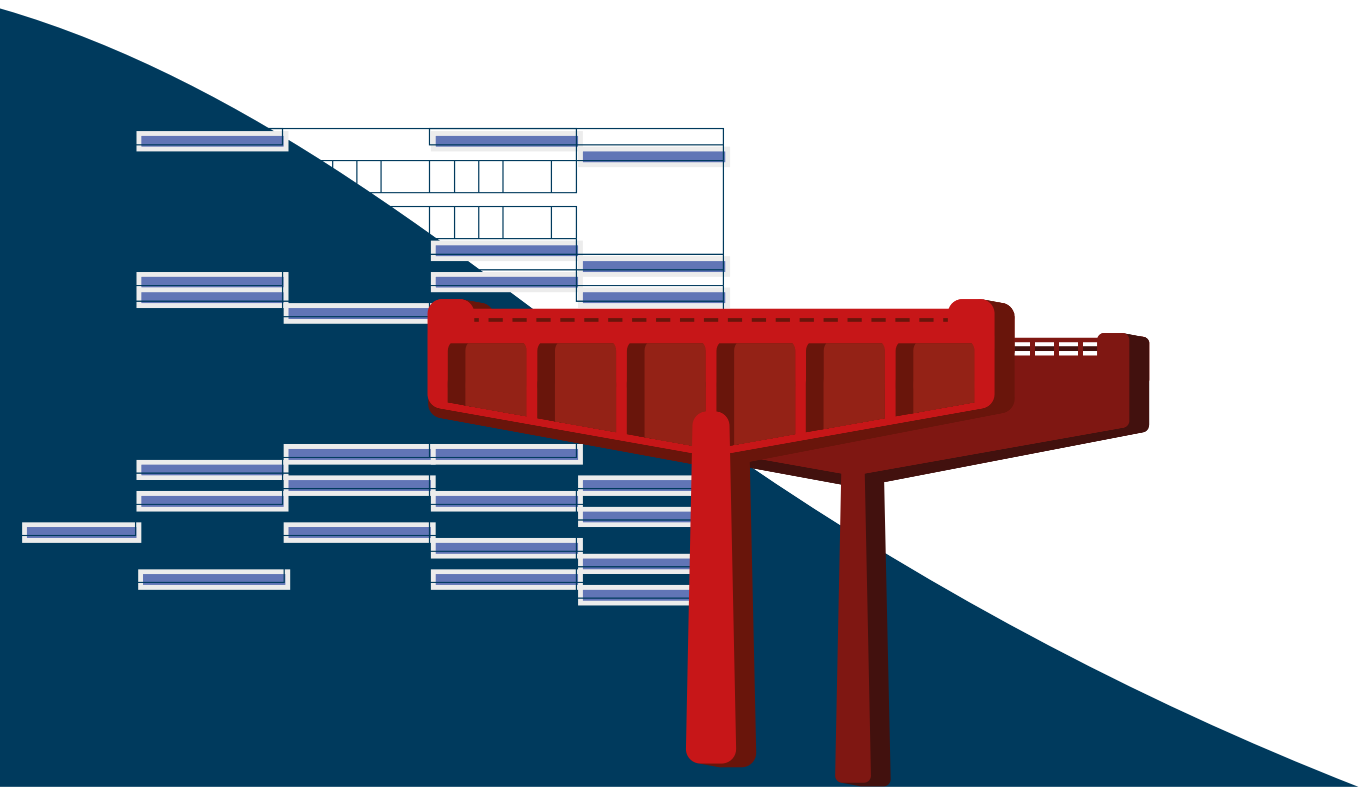
2026

POLICY ON THE INTERNAL INFORMATION SYSTEM



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1. INTRODUCTION

Equipos Nucleares, S.A., S.M.E. (hereinafter 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, both of which are integrated into its governance model and aimed at the prevention, detection and management of criminal, bribery and regulatory compliance risks.

This Policy is approved in accordance with the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, and its purpose is to establish the general principles governing this System, ensuring the protection of whistleblowers against possible reprisals.

Furthermore, this Policy forms an integral part of ENSA's Regulatory Compliance System and is aligned with the principles and criteria relating to integrity, business ethics, good corporate governance and a culture of compliance.

2. OBJECTIVES

The objectives of this Policy are as follows:

a. To ensure the existence of an effective, accessible and secure Internal Reporting System, enabling the reporting of potential regulatory, criminal, administrative or ethical breaches relating to ENSA.
b. To provide adequate protection against retaliation that may be suffered by individuals who report, in good faith, breaches set out in Law 2/2023, the ENSA Group Code of Conduct or the organisation's other internal regulations.
c. To facilitate the early detection of regulatory breaches, criminal risks and bribery risks, thereby contributing to their proper management and mitigation.
d. To reinforce a culture of integrity, transparency and zero tolerance towards corruption and other irregular conduct, as an essential element of the Regulatory Compliance System.
e. To contribute to the continuous improvement of ENSA's Criminal Compliance and Anti-Bribery Management System.

3. SCOPE OF APPLICATION

3.1. Subjective Scope of Application

This Policy applies to all staff working for ENSA, as well as to members of the organisation's board of directors. It also applies to those who regularly provide services to ENSA, even if they are not part of the permanent workforce (through a contractor or on a work placement).

It shall also apply to those who report information on breaches obtained in the context of an employment relationship that has already ended, as well as to those whose employment relationship has not yet commenced, in cases where the information on breaches was obtained during the recruitment process.

Furthermore, the scope of application includes any natural or legal person who has obtained information on regulatory breaches in a professional context.

3.2. Objective Scope of Application

The following may be reported via the Internal Reporting System:

a. Breaches of European Union (EU) law, provided that they fall within the scope of the EU acts listed in the Annex to Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 and that they affect the EU's financial interests within the internal market.
b. Under Spanish law, criminal offences, serious or very serious administrative offences, and breaches of labour law relating to health and safety at work.
c. Any other breaches set out in the ENSA Group's Code of Conduct, the Criminal Compliance and Anti-Bribery Policy, or its internal rules on Good Corporate Governance. Reports relating to this type of non-compliance not subject to Law 2/2023 shall be handled in accordance with the general principles set out in the Internal Reporting System Policy.

4. RESPONSIBLE PARTY FOR THE INTERNAL REPORTING SYSTEM

ENSA's Board of Directors has appointed the Compliance Committee as the Body Responsible for the Internal Reporting System, delegating the powers to manage the System and to handle investigation files to the person chairing that Committee. It shall carry out its functions independently and autonomously from the entity's other bodies.

In the event of absence, illness or vacancy, or where a conflict of interest is substantiated, the duties of the Head of the Internal Reporting System shall be assumed by the Head of the General Secretariat and the Board and Sustainability.

5. GENERAL PRINCIPLES

ENSA's Internal Whistleblowing Scheme is governed by the following principles:

a. **Legality:** Reports and their processing shall be carried out in accordance with current legislation, in particular Law 2/2023 and personal data protection regulations.
b. **Protection of the whistleblower:** Protection against any form of reprisal, including attempts or threats thereof, is guaranteed to persons who report breaches in good faith.
c. **Protection of those affected by the report:** The Internal Reporting System shall provide those affected by the report with the same protection as that established for whistleblowers.
d. **Respect for fundamental rights:** During the process of handling reports, all the fundamental rights of the individuals involved will be safeguarded, in particular the right to the presumption of innocence, the right to honour and the right of defence.
e. **Confidentiality:** The confidentiality of the whistleblower's identity, of the persons mentioned in the report and of the actions taken is guaranteed, preventing access by unauthorised personnel.
f. **Anonymity:** The system allows for the submission of anonymous reports, and the necessary technical and organisational measures are taken to guarantee this when the whistleblower chooses this option.
g. **Freedom of choice:** Reports may be submitted in writing or verbally, in accordance with the terms set out in the Management Procedure.
h. **Autonomy and independence:** The person responsible for the Internal Reporting System shall enjoy autonomy and independence from any other bodies within the organisation, so as to manage reports with the utmost impartiality.
i. **Diligence:** The System Manager shall be responsible for ensuring that reports received are dealt with promptly.
j. **Good faith:** Reports must be made honestly, with integrity and truthfully, without prejudice to the protection of the whistleblower, even if the facts are not ultimately substantiated.
k. **Continuous improvement:** The Internal Reporting System will be reviewed periodically to ensure its effectiveness and suitability in relation to the organisation's risks.

6. CHANNELS FOR REPORTING REGULATORY BREACHES

ENSA provides whistleblowers with a channel accessible via its corporate website (www.ensa.es), managed through a specialised technology platform equipped with the necessary technical measures to guarantee confidentiality, information security and, where appropriate, anonymity.

Furthermore, at the whistleblower's request, the report may be made via a face-to-face meeting with the Head of the Internal Reporting System, in accordance with the terms set out in the Management Procedure.

7. BREACHES

Failure to comply with this Policy and the Management Procedure for the Internal Reporting System may result in disciplinary measures being taken in accordance with labour legislation and the applicable collective agreement, without prejudice to any legal liabilities that may arise.

Breaches of the provisions set out in Law 2/2023 may result in the imposition of administrative sanctions, in accordance with the provisions of Articles 63 and 65 thereof.

8. APPROVAL, ENTRY INTO FORCE AND REVIEW

This Policy has been approved by the Board of Directors of Equipos Nucleares, S.A., S.M.E., on the recommendation of the Compliance Committee and following approval by the Management Committee.

It shall enter into force upon its publication on the corporate website and the company's intranet.

The Policy will be reviewed periodically and, in any event, whenever regulatory, organisational or risk-related changes make such a review advisable.

The People and Talent Division will organise the necessary training initiatives to ensure the proper dissemination of this Policy, the culture of compliance and the objectives of Law 2/2023.