



# **POLICY OF THE NAVANTIA ETHICS CHANNEL**

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# 1. PURPOSE

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Navantia is fully committed to compliance with its ethical values, as well as with the legislation in force in all of the countries in which it operates, by applying zero tolerance against any type of non-compliance, understood as any action or omission that violates the Company's internal regulations, as well as any violation of current legal provisions.

To this end, Navantia has implemented an infringement information channel that aims to manage and process any type of irregular conduct efficiently and at an early stage.

Navantia has also developed this policy, approved by the Board of Directors, which establishes the reporting principles of the Ethics Channel.

The policy describes the different channels that can be used to report non-compliance, ranging from simple reporting to the hierarchical superior to communication through the Navantia Ethics Channel.

This policy also develops the protection offered to whistle-blowers, the people reported and any other stakeholder who participates in the process of communicating a complaint by establishing a standard of protection for the channel.

The following principles have been established to ensure compliance with this policy:

- Commitment of senior management: the senior management is committed to leading and promoting a culture of ethics and compliance throughout the Company.
- Policies and procedures: Navantia has established the necessary mechanisms to prevent, detect and correct non-compliance. Specifically, Navantia has adopted a whistle-blower protection statute that regulates the protection offered to whistle-blowers, the people reported and any other stakeholder who participates in the process of communicating a complaint and a special procedure of the Board to act and make decisions in the event of non-compliance with the Regulatory System, whose purpose is to constitute an instrument that enables it to define the necessary mechanisms to communicate and manage any non-compliance as early as possible.
- Training and communication: The Company provides effective training and communication to all employees, suppliers, agents, business partners and other related third parties about the policy and its commitment to preventing wrongful actions.

## 2.SCOPE

All employees<sup>1</sup> have the obligation to report individual or collective conduct that could violate the content of this policy or the content in the other documents that make up the Navantia Compliance Management System, as well as any violation of any current legal provisions.

This policy covers all complaints, made by the means of communication provided for in section 5 of this policy, that may be raised by any employee, supplier, agent, business partner and other third parties outside the Company.

Any communication regarding the possible non-compliance with the regulations that apply to Navantia carried out by employees in the exercise of their work activity, of which a whistle-blower has indications and/or certain knowledge, will be considered a complaint.

Personal disputes, as well as rumours that affect the strictly personal areas of the employees , will not be taken into consideration, and false or negligently filed complaints, may result in the corresponding liability.

## 3.RESPONSIBILITY

Navantia has designated the Compliance Committee as responsible for managing the Ethics Channel, with the "Compliance Actions Manager" or "Compliance Officer of Actions" as the designated individual.

The Compliance Committee has the following roles and responsibilities in relation to complaints that are received:

1. Receipt of all complaints received through the communication channels described in this policy.
2. Document traceability of the complaints, as well as of the rest of the documentary evidence, in the terms provided for in P-CU-004 "Special procedure of the Board for actions and decisions in the event of non-compliance with the Regulatory System".

<sup>1</sup> The term **employees**: includes Directors, employees, temporary staff, workers, shareholders, de facto and de jure administrators, company volunteers, interns, workers in their training period, as well as those whose employment relationship has not begun or has already ended.

3. Execute the investigation procedure, from the time the complaint is received until it is closed, as described in P-CU-004 "Special procedure of the Board for actions and decisions in the event of non-compliance with the Regulatory System", providing itself with the necessary economic, technical and human resources to be able to correctly perform the functions assigned to it.
4. Keep a record of the communications received in accordance with the provisions of P-CU-004 "Special procedure of the Board for actions and decisions in the event of non-compliance with the Regulatory System".
5. Issuing the report on the complaint.

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## 4.ACRÓNIMOS Y DEFINICIONES

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The definitions of the concepts that will be used frequently in this document and in the related standards that make up the Ethics Channel are listed below.

- **Compliance Committee:** Navantia's internal penal compliance body, with autonomous powers of initiative and control, which is entrusted, among other tasks, with the responsibility of supervising the operation and observance of the Navantia Compliance System. The existence of the Compliance Committee responds to the requirements established in Spanish criminal legislation (article 31 bis of the Spanish Criminal Code) regarding the supervision of the Crime Prevention Model.
- **Responsible for the Ethics Channel:** Navantia has designated the Compliance Committee as the party responsible for the Ethics Channel.
- **Ethics Channel Policy:** is the document that establishes the objectives and basic principles that guide the implementation and operation of the Ethics Channel, promoting a culture of ethics and transparency in Navantia.
- **Employees:** includes Directors, employees, temporary staff, workers, shareholders, de facto and de jure administrators, company volunteers, interns, workers in their training period, as well as those whose employment relationship has not begun or has already ended.
- **Business partners:** any natural or legal person, except employees, with whom Navantia maintains or plans to establish some type of business relationship. By way of example, but not limited to, customers, suppliers, intermediaries such as agents or commission agents, external consultants, joint-ventures or natural or legal persons hired by Navantia to supply goods or provide services are included.

- **Third party:** A natural or legal person outside the Company, or independent body with which they are related.
- **Relevant stakeholders:** natural or legal persons who, not being business partners or employees, may be affected or perceived as affected by a decision or activity of the Company, including: (i) witnesses, or other persons who are involved in the complaint; (ii) investigators; (iii) family members, union representatives, and other persons who support the whistle-blower and (iv) those from whom the information that motivated the filing of a complaint is obtained.
- **Communication:** statement that reports a question about the scope, interpretation or compliance with the regulations applicable to Navantia. Depending on its content, a communication may contain a complaint.
- **Consultation:** communication by which any employee requests a clarification, response or criterion on the scope, interpretation or compliance with the regulations that apply to the Company.
- **Complaint:** communication concerning a possible irregularity of the regulations that apply to Navantia. A complaint is considered to be made in good faith when it is made without the intention of revenge or to cause work-related, professional or personal harm to the reported person or to a third party.
- **Ethics Channel:** a platform that ensures the direct, confidential and secure communication of complaints by employees, business partners or third parties.
- **Whistle-blower:** a natural or legal person who files a complaint. The figure of the whistle-blower includes employees, business partners, third parties and anyone, that falls into the above contexts at present or in the future.
- **Reported person:** a natural or legal person who is accused of an alleged irregularity under investigation by the bodies designated by the Compliance Committee.
- **Irregularity/non-compliance:** conduct, in action or omission, that violates the regulations applicable to Navantia. Irregularities, depending on their seriousness, can range from the mere formal non-compliance with a requirement included in an internal standard, to committing acts that constitute a crime potentially attributable to the Company.
- **Harmful conduct:** any action or omission under a proposed or actual, direct or indirect, threat that could result in harm, whether in the workplace or for the staff, for the whistle-blower or any relevant stakeholder that is related to a reported irregularity.
- **Compliance Actions Manager:** This is the individual designated by Navantia as a representative before the Independent Authority for Whistle-blower Protection of the Ethics Channel. They are assigned the functions of receiving and acknowledging the receipt of complaints (including complaints submitted in-person), preliminary evaluation and carrying out actions to detect non-compliance, investigation and control of complains, as well as the monitoring of organizational measures and measures involving people that are adopted in response to the non-compliances or deficiencies detected.

- **Compliance Actions Manager:** It is the individual who is responsible for the prevention, evaluation and management of criminal risks, internal fraud risks and other compliance risks, the management of the IT system of internal controls, due diligence actions and the promotion, dissemination and support of compliance training.

In the event of absence, vacancy or illness, the Compliance Actions Manager will be replaced by the Compliance Process Manager.

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## 5.COMUNICATION CHANNELS

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Navantia provides employees, suppliers, agents, business partners and other third parties related to the Company with different internal communication channels, which enjoy the strictest confidentiality, so that they can file complaints.

### **Written communications:**

- To the email for complaints: [canaletico@navantia.es](mailto:canaletico@navantia.es)
- By email:

Navantia, S.A., S.M.E. (Compliance Division)  
Calle Velázquez 132  
28006, Madrid

- Application on the Navantia intranet.
- Link from the Navantia website.

### **Verbal communications:**

- Complaint hotline
- In-person meeting with the Compliance Committee, with any of its members or representatives.

In addition, Navantia informs potential whistle-blowers who also have external channels of information to the competent authorities and, when applicable, to the institutions, bodies, offices or agencies of the European Union, as well as the existence of a public body called the Independent Authority for Whistle-blower Protection, A.A.I.

Navantia also has communication channels so that any of the people mentioned above can make inquiries.

- By email: [comite\\_cumplimiento@navantia.es](mailto:comite_cumplimiento@navantia.es)
- Consultation hotline

# 6. ETHICS CHANNEL GUARANTEES AND WHISTLE-BLOWER PRINCIPLES

With regard to such communications from employees about activities related to a criminal risk, the Company guarantees the absence of harmful conduct, discrimination or sanctions for those communications made in good faith or for those actions aimed at avoiding participating in criminal actions.

In any case, the management of the Ethics Channel will be guided, at all times, by the following principles:

- **Principle of trust:** Navantia will manage all irregularities reported in an appropriate, serious and objective manner. It will also manage them efficiently and transparently, avoiding, in any case, violating the principle of impartiality, as well as independence and autonomy.
- **Principle of confidentiality:** the confidentiality of the identity of the whistle-blower, of the reported person, understood as the natural or legal person to whom the alleged non-compliance is attributed, as well as of any other stakeholder in the complaint, will be guaranteed.
- **Principle of impartiality:** Navantia will ensure that none of the persons involved in the complaint (the whistle-blower, reported person or relevant stakeholder) cannot benefit or be harmed due to mere interests or wilfulness.
- **Prohibition of harmful conduct:** Navantia will not tolerate any harmful conduct - by action or omission, regardless of whether it is generated in the workplace or among the personnel - against any person who, in good faith, communicates occurrences that could constitute an irregularity in accordance with the provisions of this policy, guaranteeing, to this end, the necessary protection and support from the moment the complaint is submitted and ending two years from the end of the investigation.

However, once the two-year period has elapsed, the protection of the competent authority may be requested which, in exceptional and justified cases, may extend the period of protection, after hearing the persons or bodies that may be affected.

This protection will also apply to the reported person and to any other stakeholder affected by the complaint process, such as family members or colleagues who support them.

- **Principle of objectivity:** not only the facts and circumstances that establish or aggravate the responsibility of the reported person will be investigated, but also those that exempt them from, extinguish, or attenuate their responsibility.
- **Principle of subsidiarity** or ultima ratio: if a less harmful communication channel can be used for the reported person, the established procedure must be dispensed with, with the procedure being the ultima ratio or last resort.

- **Principle of proportionality:** this principle responds to the need to adjust the sanction to the gravity of the events, avoiding disproportionate measures. The Ethics Channel also applies the following principles:
  - Principle of adequacy: Sanctions must be appropriate for the ends that they justify.
  - Principle of sufficiency: Sanctions must be sufficient for the ends they pursue.
  - Principle of "due process": everyone has the right to be heard and to assert their legitimate claims before those in charge of the investigation.
  - Presumption of innocence: it is the right of any reported person, to be treated as innocent, until, if applicable, a sanction is imposed.

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## 7. GROUPS SUBJECT TO PROTECTION

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Navantia will guarantee the necessary protection and support to whistle-blowers who, in good faith, inform the Company, through any of the above means of communication, of any act that could constitute a criminal offence or non-compliance.

The measures provided for in this policy will apply to any relevant stakeholder that may be affected by the communication, such as a family member, a colleague, a legal representative, etc.

In this sense, a whistle-blower in good faith is considered to be one who has reasonable grounds to believe that the information provided is truthful and the events communicated or reported are true, so that anyone who knew those same facts or information would also reach that same conclusion.

People who make public communications will also enjoy protection and support in the following circumstances:

- Earlier communication through internal or external channels without appropriate measures having been taken.
- When the non-compliance is deemed to constitute an imminent or manifest danger to the public interest or the safety of a person.
- When it has been communicated through the external channel when considering that there is a risk of harmful conduct.

Lastly, reported persons will also benefit from the protection measures provided for in the policy.

# 8. PROTECTION FROM HARMFUL CONDUCT

The protection of the persons referred to in the previous section will cover all conduct that is or may be considered harmful conduct.

In this sense, harmful conduct is considered to refer to those actions or omissions including threats-, present, past or future, carried out directly or indirectly, maliciously or negligently, from which harm may arise in the workplace or personal environment.

By way of example, but not limited to harmful conduct may include the following:

- Firing, suspension, dismissal or equivalent measures,
- Early termination or cancellation of contracts for goods or services;
- Failure to renew or early termination of a temporary employment contract;
- Change of job or functions, change of location of the place of work, salary reduction or change of working hours or other working conditions,
- Demotion or denial of promotion;
- Imposition of any disciplinary measure, reprimand or other sanction, including monetary sanctions;
- Denial of services,
- Denial of training,
- Harm, including to reputation, especially on social media, or economic losses, including loss of business and income;
- Any type of act, intentional or reckless, that causes physical or psychological harm,
- Medical or psychiatric referrals,
- Negative evaluation or references with respect to work results,
- Coercion, intimidation, harassment or ostracism or isolation,
- Discrimination, or unfavourable or unfair treatment,
- Blacklisting on the basis of a sectoral, informal or formal agreement, which could mean that the person will not find employment in that sector in the future;
- Disclosure of the identity of the whistle-blower,
- Financial loss,
- Cancellation of a licence or permit.

## 8.1. MEASURES TO PROTECT AND SUPPORT WHISTLE-BLOWERS AND RELEVANT STAKEHOLDERS

Navantia will take reasonable protective measures to prevent harmful conduct from occurring, as well as any actions that could endanger the confidentiality of the whistle-blower or the relevant stakeholder.

In this regard, the Compliance Committee will not disclose the identity of the whistle-blower to any person without their express consent, unless an obligation exists or is authorised in the context of an investigation carried out by the national authorities or in the context of court proceedings.

This support will involve encouraging and reassuring the whistle-blower or relevant stakeholders about the value of reporting non-compliance, and taking measures to protect their welfare. The support measures may be of a legal nature (legal advice) or may apply to reputation.

Senior management is responsible for ensuring protection and support. The Compliance Committee is responsible for ensuring that these support and protection measures are carried out effectively in Navantia.

On the other hand, if Navantia becomes aware that harmful conduct is being or has been carried out, Navantia will take reasonable steps to stop and address it.

In this sense, the situation of the whistle-blower or the stakeholder related to the situation that would correspond to them if they had not suffered the harmful conduct will be corrected.

The following list, provides, by way of example, but not limited to, the measures that Navantia may adopt if any of the persons who may require protection have suffered harmful conduct:

- Restore the whistle-blower or relevant stakeholder to the same or an equivalent position, with equal pay, responsibilities, job position and reputation.
- Enable equitable access to promotion, training, opportunities, benefits and rights.
- Restore the whistle-blower or the relevant stakeholder to their previous commercial position in relation to the company.
- Terminate or withdraw any dispute or litigation that may exist against the whistle-blower or the relevant stakeholder (for example, the attitude or treatment offered).
- Apologize for any harm suffered.
- Provide compensation for damages.

Navantia also informs whistle-blowers of the existence of additional support measures provided for by current legislation and which will be provided by the A.A.I. Specifically, these include:

- Comprehensive information and advice on available recourse against harmful conduct.
- Effective assistance by the competent authorities.
- Legal assistance in criminal proceedings and cross-border civil proceedings.
- Financial and psychological support, if deemed necessary by the A.A.I.

## 8.2. PROTECTION MEASURES FOR THE REPORTED PERSON

The Company also provides different protection measures for the reported person. In this regard, Navantia will ensure the following:

- Maintain the confidentiality of the identity of the reported person, as well as the commitment to protect it throughout the procedure.
- Prevent the reported person from being exposed to reputational harm or other negative consequences during the course of the investigations.
- Guarantee the defendant's right to defence, including the right to be heard at any time, as well as the possibility of providing the evidence that they deem pertinent to defend themselves.
- Allow the reported person access to the file to know the actions or omissions attributed to them and to be informed of the treatment of the rights that apply to them in regard to data protection.
- Adopt additional corrective measures, if no evidence of non-compliance is obtained, if the Company deems it appropriate.

## 8.3. ACTIVATION OF PROTECTION

Protective measures and support to the whistle-blower, relevant stakeholders and the reported person will be activated and will commence from when the complaint is filed and will end two years after the completion of the investigation.

However, once the two-year period has elapsed, the protection of the competent authority may be requested which, in exceptional and justified cases, may extend the period of protection, after hearing the persons or bodies that may be affected.

## 8.4. FRAUDULENT COMPLAINTS OR COMPLAINTS IN BAD FAITH

The protection and support provided by Navantia to whistle-blowers and relevant stakeholders is subject to their action in good faith.

Those who deliberately and knowingly communicate incorrect or misleading information will not receive Navantia's support and protection. The Company will also analyse each specific case for the purposes of imposing proportionate work-related measures against employees, or commercial measures against business partners and third parties, who file complaints in bad faith.

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# 9. KNOWLEDGE AND DISSEMINATION OF THIS POLICY

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This policy is provided and available to all employees at [include link to employee's website / intranet / portal].

Navantia will also make this policy available to its commercial partners and other third parties, through the Company's website.

# 10. REFERENCES

## EXTERNAL STANDARDS

Organic Law 10/1995, 23 November	Spanish Criminal Code
Law 2/2023, 20 February	Law 2/2023, of 20 February, regulating the protection of people who report on regulatory violations and anti-corruption.
UNE-ISO 37002:2021	Systems for Management of Irregularity Complaints Directives.
UNE-ISO 37001:2017	Anti-bribery Management Systems. Requirements with guidance for use
UNE 19601:2017	Management System for Criminal Compliance. Requirements with guidance for use
PECAL 2110 Ed.4	NATO Quality Assurance Requirements for Design, Development and Production.
ISO 9001:2015	Quality Management Systems. Requirements
ISO 14001:2015	Environmental Management Systems. Requirements with guidance for use
ISO 45001:2018	Occupational Health and Safety Management Systems.
ISO/IEC 27001:2013	Information Security Management Systems. Requirements

## DOCUMENTS IN NAVANTIA'S MANAGEMENT SYSTEM

	Anti-corruption and Compliance Policy
N-CA-000	Corporate Governance Code
N-CA-000.01	Navantia's Business Conduct Code
N-CA-000.05	Compliance Committee Regulations
N-001	Navantia Management System Standard
N-CA-003	Compliance Manual
P-CU-001	Conflict of Interest Management
P-CU-002	Anti-corruption
P-CU-003	Crime prevention
P-CU-004	Special procedure of the Board for action and decision on infringement of the Compliance Management System
P-C-CAL-046	Context and Stakeholder Analysis

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# 11. ENTRY INTO FORCE

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This Policy of the Board of Directors enters into force on the day following its publication.





**Navantia**