



**SPECIAL BOARD
PROCEDURE FOR ACTIONS
AND DECISIONS IN THE
EVENT OF BREACHES OF
THE REGULATORY SYSTEM**

■ TABLE OF CONTENTS

1	Purpose	4
 2.	Scope	4
3.	Responsibility	5
4.	Abbreviations and definitions	6
5.	Whistleblowing Channel	8
6.	Whistleblowing report management procedure	10
6.1.	Receipt and assessment of complaints	10
6.2.	Admission to processing	12
6.3.	Investigation	12
6.4.	Closing of the investigation	13
7.	Investigation of labour cases	14
8.	Rights of the whistleblower and the accused	15
8.1.	Rights of the whistleblower	15
8.2.	Rights of the of the accused	15

CONT

TABLE OF CONTENTS

9.	Retention of documentation	16
10.	Analysis of the root cause of the breach and proposals for improvement	17
11.	Assessment of the causes of the breach/root cause analysis	17
12.	Determination and implementation of the Corrective Actions	18
13.	Review, closure and effectiveness check	18
14.	Monitoring of the process	18
15.	Reporting of alleged criminal offence's to the authorities	19
16.	Sanctions	19
17.	References	20
18.	Process map, indicators and KPIs	22
19.	Entry into force	22

EVENTS

1. PURPOSE

Navantia, S.A., S.M.E. ("Navantia" or the "Company") has developed a Compliance System to send a strong message to all its employees, business partners and related third parties that it opposes all types of irregularities and breaches and that it upholds the Company's ethical standards and values.

In this context, Navantia has drawn up this procedure, approved by the Board, so that it will have an instrument that establishes the necessary mechanisms to report and manage any breaches proactively, and to define the necessary procedures for processing and internally investigating those complaints or any other known circumstances that must be investigated and that are being committed or have been committed by Navantia's employees, business partners or third parties.

Putting this procedure in place will therefore make it possible to meet the following objectives:

- To provide the method for reacting to any criminal offence (such as corruption, sexual harassment, workplace harassment), serious or very serious administrative breach, or breaches of any other nature that may be committed within Navantia, demonstrating in any case cooperation with the authority responsible for prosecuting the offences, and seeking to ensure the validity of the evidence in the framework of a legal proceeding.
- To accredit that Navantia has established an efficient system for foreseeing the breaches that could be committed in the scope of its activity.
- To provide evidence of due diligence on employees, business partners and any other third parties with whom it has dealings.
- To strengthen Navantia's corporate image.

2. SCOPE

This procedure applies to all employees, irrespective of their geographical location in their activities, both in Spain and abroad.

It also covers all complaints that may be filed by business partners and third parties.

Nevertheless, the Collective Agreement will prevail with regard to any specific matters that it regulates for the employees affected by it.



3. RESPONSIBILITY

Without prejudice to the obligations arising from the Code of Conduct, the Whistleblowing Channel Policy, the Anti-Corruption and Compliance Policy, the Compliance Manual and the Compliance Regulations, this procedure establishes the following responsibilities:

- The **Compliance Committee** will supervise the operation of the Whistleblowing Channel, approve the disciplinary sanctions that may be proposed by the Human Resources Department in accordance with the disciplinary procedure and, finally, will report and inform Navantia's Board, through the Chair of the Compliance Committee, of the most relevant complaints.

The Compliance Committee is responsible for managing and processing complaints of breaches of Navantia's Code of Conduct, Compliance Manual, policies, rules and values, due to violations or acts contrary to the law reported through the Whistleblowing Channel. In carrying these actions out, and when the subject matter of the complaint so dictates, the Committee may request the collaboration of other Navantia bodies, who will carry out the verification actions within the scope of their competences and in accordance with the principles of confidentiality, objectivity and independence.

The bodies designated by the Compliance Committee to analyse the complaints may in turn contact any other Navantia body, which will be obliged to provide the information necessary to investigate the corresponding case, provided that there is no legal prohibition to do so.

The Compliance Committee is also responsible for admitting the complaints received, defining actions (work plan), carrying out the investigations, deciding on the measures to be adopted following the investigations carried out, and informing the Compliance Committee of any complaints received through the Whistleblowing Channel.

Lastly, the Compliance Department will provide advice and resolve any doubts related to the content and application of this procedure.

The Compliance Committee has been given responsibility over the Whistleblowing Channel, with the "Compliance Officer" as the person in charge of it.

- Navantia **Employees** must inform the Compliance Department of the initiation, progress and results of any proceedings in which an employee or manager or third parties related to them, have been reported, are under investigation, are implicated or accused due to an action carried out within the framework of their work, as well as any other actions that may damage the image and/or interests of Navantia.
- The **Internal Audit Department** will periodically verify the level of compliance with this Procedure, including audits in its scheduling to detect any non-compliance or deficiency.
- The **Human Resources Department** will process the cases when requested to do so by the Compliance Committee, and will collaborate as considered appropriate by the Compliance Department.

The Human Resources Department will act in coordination with the Compliance Department to ensure that the disciplinary measures finally imposed are in accordance with Navantia's Compliance Model.

4. ABBREVIATIONS AND DEFINITIONS

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

- **Compliance Committee:** Navantia's internal criminal compliance body, with autonomous powers of initiative and control, which is entrusted with the responsibility, among other duties, of overseeing the operation of and compliance with Navantia's Compliance Management System. The formation of the Compliance Committee complies with the requirements established in Spanish criminal law (section 31 bis of the Spanish Criminal Code [Código penal]) regarding the supervision of the Crime Prevention Model.
- **Party responsible for the Whistleblowing Channel:** Navantia has appointed and designated the Compliance Committee to be responsible for the Whistleblowing Channel.
- **Whistleblowing Channel Policy:** this is the document that establishes the basic objectives and principles that guide the implementation and operation of the Whistleblowing Channel, promoting a culture of ethics and transparency in Navantia.
- **Employees:** includes managers, employees, temporary staff, workers, shareholders, de jure and de facto directors, volunteers in the Company, interns, trainees, as well as those whose employment relationship has not yet commenced or has already ended.
- **Business partners:** any natural or legal person, except employees, with whom Navantia has, or plans to establish, some kind of business relationship. This includes, but is not limited to clients, suppliers, intermediaries such as agents or commission agents, external advisors, joint ventures or natural or legal persons contracted by Navantia to deliver goods or provide services.
- **Third party:** A natural or legal person outside the Company, or an independent body with which the Company has a relationship.
- **Relevant stakeholders:** natural or legal persons who, other than business partners and employees, may be affected or perceived to be affected by a decision or activity of the Company, including: (i) witnesses and others involved in the complaint; (ii) investigators; (iii) family members, trade union representatives, and others who support the whistleblower; and (iv) those from whom information was obtained that led to the filing of a complaint.
- **Report:** a statement recording an issue related to the scope, interpretation or compliance with legislation applicable to Navantia. Depending on its content, a report may contain a complaint.



- **Conflicts of interest:** "Conflict(s) of Interest". -Any situation in which Navantia employees should, or are likely to, become aware of matters or make decisions related to a Whistleblowing Channel case that could simultaneously affect Navantia's and their own, those of persons related to them or of entities/companies in which they or their related persons have a relationship, and where that situation may affect the objectivity of any decision they would have to take.

Whistleblowers or reported persons will be entitled to inform the Compliance Committee of the existence of a potential conflict of interest and to request the replacement of the investigator or to have a member of the Compliance Committee or any other person involved in the Whistleblowing Channel case refrain from it.

Conflicts of interest related to the Whistleblowing Channel will be handled in accordance with Procedure P-CU-001.

- **Query:** a report in which any employee requests a clarification, a response or advice on the scope, interpretation or enforcement of legislation applicable to the Company.
- **Complaint:** report concerning a possible violation of the legislation applicable to Navantia. A complaint is considered to be bona fide when it is made without intent to retaliate or to cause any occupational, professional or personal harm to the accused or to a third party.
- **Whistleblowing Channel:** a platform that ensures direct, confidential and secure communication of complaints by employees, business partners or third parties.
- **Whistleblower:** a natural or legal person who lodges a complaint. Whistleblowers may be employees, business partners, third parties and any person who falls within the above circumstances.
- **Accused:** a natural or legal person who is accused of an alleged irregularity that is the subject of an investigation by the bodies designated by the Compliance Committee.
- **Irregularity/breach:** an act or omission that may entail a breach of the legislation applicable to Navantia. An irregularity may, depending on its seriousness, range from a mere formal breach of a requirement of an internal rule to committing acts constituting a criminal offence potentially attributable to the Company.
- **Detrimental conduct:** any act or omission, whether proposed or real, direct or indirect, or under threat, that may result in harm, whether at work or in the personal sphere, to the whistleblower or any relevant stakeholder in connection with a report of wrongdoing.
- **Head of Actions:** This is the natural person appointed by Navantia as its representative before the Independent Whistleblower Protection Authority of the Whistleblowing Channel. This employee has been entrusted with the duties of receiving and acknowledging receipt of complaints, making prior assessments and carrying out actions to detect breaches and investigate and oversee them, as well as monitoring the organisational and personal measures adopted in the event of breach or deficiencies detected.
- **Compliance Processes Officer:** This is the person responsible for preventing, assessing and managing criminal risks, internal fraud and other compliance risks, for managing the electronic internal controls system, for due diligence activities and for promoting, disseminating and supporting compliance training.

If the Head of Actions has a conflict of interest or is absent, vacant or ill, they will be replaced by the Compliance Processes Officer.

5. WHISTLEBLOWING CHANNEL

To promote compliance with the law, Navantia provides its employees, business partners and third parties a Whistleblowing Channel, which is a transparent and confidential channel for reporting any type of conduct that may involve a breach of the Code of Conduct, the Compliance Manual, the company's policies, rules and values, and the commission of any irregularity or any act contrary to the law.

Employees who have indications or suspicions of the commission of a crime, or of the violation of any of the principles and values recognised in the Code of Conduct or the guidelines of the Criminal Compliance and Anti-Corruption models, must report them through the channels established for this purpose.

The Whistleblowing Channel will be managed under strict confidentiality.

In this regard, Navantia has set up the following specific **internal channels** for receiving complaints in relation to its Code of Conduct and any type of irregularity:

a) Written reports:

- By email for complaints: canaletico@navantia.es
- By post:

Navantia, S.A., S.M.E. (Whistleblowing Channel) Calle Velázquez 132

28006, Madrid

- Navantia's intranet application
- Link from the Navantia website

b) Verbal reports:

- Hotline for complaints: +34 810 513 626

c) In person: meeting in person to the Compliance Committee, which must grant the whistleblower a hearing within seven (7) days of the request. The report be fully and accurately recorded or transcribed, and the whistleblower will be informed that their data will be processed in accordance with the legislation in force.

Navantia will ensure that reports submitted through the channels set out in points (b) and (c) are stored on a durable, secure and accessible medium.

Whistleblowers may designate a secure means of notification in connection with the reports they submit.

The guarantee of confidentiality that covers reports received by any of the above means will be extended to reports sent by any other means and/or persons other than those provided for here.

Likewise, when the report is sent through communication channels other than the above, the parties receiving the information are obliged to immediately forward the information received to the Compliance Committee as the body in charge of managing the Whistleblowing Channel.

Furthermore, the Company informs any potential Whistleblowers that they may also use the **external channels** available to notify the competent authorities and, where appropriate, the institutions, bodies, organs and agencies of the European Union, including (without limitation):

- For competition matters: [Denuncia de conducta prohibida | CNMC](#)
- For AML/CFT matters: [Suspicious transactions reporting | Sepblac](#)
- For tax offences: [Tax Agency: Tax complaint](#)

Navantia also informs potential Whistleblowers that there is a public body called the Independent Whistleblower Protection Authority ("AAI").

However, the internal channels mentioned above are recommended as the preferred channel of communication.

Likewise, Navantia also has communication channels so that any of the above people may submit queries.

a) By email: comite_cumplimiento@navantia.es

b) Hotline for queries: +34 810 513 626

6. WHISTLEBLOWING REPORT MANAGEMENT PROCEDURE

This section determines the procedures and rules of action to be followed in relation to the reports received through Navantia's various internal communication channels.

6.1. Receipt and assessment of complaints

The Compliance Committee, the Compliance Department and the other Navantia bodies involved in investigating complaints will ensure maximum confidentiality regarding the identity of the person who filed the complaint, without prejudice to its legal obligations and its responsibility to protect the rights of companies and persons accused unfairly or in bad faith.

All reports submitted will be received by the Head of Actions, who will forward them to the Compliance Committee and must acknowledge receipt within a maximum of seven (7) days, confirming due receipt and knowledge of the facts reported, unless this could jeopardise the confidentiality of the report. If the reporting person believes there is a conflict of interest with the Head Of Actions, the Whistleblowing Channel allows the reporting person to change the recipient of the report. In such a case, the report will be received by the Head of Internal Audit Department.

The potential conflict of interest must be presented to the Compliance Committee, which will evaluate the situation and determine whether or not a conflict of interest exists. If a conflict of interest is determined to exist, the Compliance Committee will appoint an investigator(s) to process the case, in accordance with this Procedure.

The personal data provided will be included in a register book, with restricted access and guaranteed confidentiality, which Navantia keeps to adequately manage the Whistleblowing Channel, recording at least the personal data relating to the reports received, as well as the investigations carried out. The data will be kept only for as long as necessary and in no case for more than ten (10) years. According to Law 2/2023, personal information that falls within the special categories, or that is considered untrue, must be deleted immediately to guarantee the protection of the rights of the affected individuals.

The Compliance Committee will also verify the minimum content of the complaint once the acknowledgement of receipt has been issued:

- Minimum content of the complaints:
 - Date on which the complaint was filed.
 - A clear and as detailed a statement of the facts as possible.
 - Identification of the perpetrator, as well as other possible accessories and those who may have knowledge of the event in question.
 - Name and contact details of the whistleblower, if the report was not submitted anonymously. To facilitate the investigation of the facts reported, it is advisable to include the identity of the whistleblower in the complaint. The identity of the whistleblower should be actively protected and thus kept confidential.



- The time when the violation of the legislation applicable to the Company was committed or if it was still being committed when the report was filed.
- Any other information and/or documentation that the whistleblower can provide to understand of the facts in question.

To facilitate the investigation of the facts reported, it is advisable to include the identity of the whistleblower in the complaint. The identity of the whistleblower should be actively protected and thus kept confidential, and reports may also be filed **anonymously**.



From time to time, Navantia may become aware of an unlawful act that could affect the Company's liability by any means other than those mentioned here, for example, through the media, public communications, in the context of formal or informal meetings, or through third parties outside Navantia.

In these cases, the Compliance Committee must carry out a preliminary analysis of the facts brought to its attention to determine their veracity and, if reasonable indications of the commission of an unlawful act or irregularity are observed, the Compliance Committee will initiate, on its own initiative whenever circumstances permit, the necessary investigation procedures to clarify the facts.

For these purposes, the Compliance Committee will be responsible for filing the complaint as set out in the procedure.

Once the complaint has been received or the Compliance Committee has initiated procedure on its own initiative, the Compliance Committee will assess the complaint, which may include taking one or more of the following actions:

- Collaborating with other departments if necessary, if this would not compromise the confidence, impartiality and protection of the investigation.
- Collecting more information.
- Taking preliminary measures.
- Investigating the alleged facts.
- Consulting or coordinating with other procedures.
- Immediately informing the State Prosecutor's Office or the European Public Prosecutor's Office if, in the course of the assessment, it appears that the facts could be indicative of a criminal offence.
- Informing relevant authorities (e.g., law enforcement or regulatory agencies).
- Closing the case.

After this assessment, the Compliance Committee will take one of the following decisions:

- To dismiss the complaint if the facts reported do not constitute a breach of Navantia's Code of Conduct, Compliance Manual, policies, standards, procedures and values, and do they imply any irregularity or act contrary to the law.
- However, after the Compliance Committee assess the facts and determines they are not covered under this procedure, it may consider it advisable to forward the complaint to another department.
- To uphold the complaint if it finds that there may be indications of a breach of the Company's Code of Conduct, Compliance Manual, policies, rules and values, an irregularity, or an act contrary to the law.

- At this stage, the whistleblower may be requested to complete or clarify the information submitted, providing such documentation as may be necessary to prove the existence of irregular conduct.
- If preliminary measures were deemed necessary, the whistleblower and other relevant interested parties will be informed of the content of the preliminary measures and the reasons for them.

The assessment decision and, where possible, the reasons for it should be communicated to the whistleblower no later than seven (7) days after receipt of the complaint.

Furthermore, if the whistleblower included data of a third party, such as the data of a witness, those third parties must also be informed of their data protection rights, at the time of the first communication with them or as soon as possible.

The Company must identify and implement strategies and actions to prevent harmful conduct against the whistleblower, the accused and the other relevant parties.

6.2. Admission to processing

Once the complaint has been upheld, the Compliance Committee will admit the complaint to processing and document it in a report that must contain:

- The date the report was received.
- The information provided in the complaint, discriminating between objective and subjective information.
- An assessment of the content of the complaint and reliability of the whistleblower.
- An analysis of the information and documentation submitted with the complaint.
- Any exceptional preliminary measures taken, where necessary or appropriate.
- If the complaint stems from a previous query, the content of the query and the response that was provided will be included in the report.
- The decision on the admissibility of the complaint, stating, if considered appropriate, the actions to be taken.
- The decision on whether to immediately inform the State Prosecutor's Office or the European Public Prosecutor's Office if, in the course of the preliminary assessment, the facts were found to be possibly indicative of a criminal offence.

Furthermore, the data of the whistleblower and of employees and third parties must be kept only for the time necessary to decide whether to open an investigation into the facts reported.

In any case, three (3) months after the personal data were entered, they must be deleted from the files of the Whistleblowing Channel, unless the purpose of storing them is to leave evidence of the operation of Navantia's Compliance Management System. Reports that have not been acted upon may only be recorded in anonymised form.

Once the period mentioned in the previous paragraph has elapsed, the data may continue to be processed by the Compliance Committee for the investigation of the reported facts, and will not be kept in the files of the Whistleblowing Channel. In any case, the data must be deleted within a maximum of ten (10) years.

Any doubts regarding the processing of personal data of the persons involved in the investigation (whistleblower, accused and interested parties) should be raised as soon as possible with the person within the Company in charge of the protection of personal data (Data Protection Officer), and in any case in accordance with the DPO's instructions.

Furthermore, in those cases in which personal data are communicated for activities carried out by Navantia abroad, both EU and Spanish data protection laws and any analogous legislation that may apply in foreign countries must be complied with.

6.3. Investigation

The investigator for the case will be the Head of Actions, who will be responsible for verifying the facts reported. Exceptionally, the Compliance Committee may entrust the investigation to another of its members or any other employee of the Company, always taking into account criteria of impartiality, training and experience in the matter in question.

The Compliance Committee may, taking into account the circumstances of the case and always under the direction of the investigator, entrust any Navantia body to participate in the verification of the reported facts or entrust the investigation of certain facts to external personnel, taking into account criteria of impartiality, training and experience in the matter in question.

In particular, when the facts reported may constitute harassment at work, the investigation of the case will be carried out in accordance with the Harassment Prevention Protocol agreed between Navantia and the representatives of its workers.

The investigator will carry out the necessary investigations on the basis of the complaint, respecting the rights of all those involved, and complying in all cases with the applicable legislation.

The investigating officer may take any action they consider appropriate to establish or disprove the evidence reported.

They may also request the collaboration of Navantia's management and employees, who will be obliged to collaborate, with their confidentiality of their submissions guaranteed, within the legal limits, and always within the scope of the information that those employees need to know to carry out their work.

If third parties outside Navantia need to be interviewed, the investigator may seek the advice of the Legal Advice Department and/or any other Department related to the investigation.

Throughout the investigation, the Compliance Committee will maintain a channel of communication with the whistleblower so that, if necessary, it can request additional information to ensure the success of the investigation.

Minutes will be taken by the Compliance Committee at the end of each meeting and will be signed by all the attendees at the corresponding meeting of all the sessions of the investigation and the interviews conducted in the course of the investigation.

Likewise, for the specific performance of the different functions attributed to the Compliance Committee, it may be assisted (by requesting help or the specific assistance of one or several departments in the Company), taking into account the specific circumstances of the case when this is advisable.

If necessary, and with the appropriate legal guarantees, the investigator in charge of the investigation may contact third parties outside of or related to Navantia, whose contribution is considered relevant in relation to the facts reported.

To carry out the investigation, the person in charge of it may access, within the legal limits in force, any information Navantia has in its files, regardless of their format or content, respecting in all cases the rights of the employees.

The investigation procedure must be completed within three (3) months of the dispatch of the acknowledgement of receipt of the report or, if no acknowledgement was sent, within three (3) months of the expiry of the seven(7) day period after the report was made.

Exceptionally, and with prior justification, this period may be extended up to a maximum of three (3) additional months for cases of particular complexity.

6.4. Closing of the investigation

The investigation will be closed with a dated and signed report on the proceedings carried out, which will contain the following sections:

- A factual account of the facts reported, together with the unique identification code assigned and the date the case was recorded.
- The description and assessment of the evidence gathered during the investigation (submissions of the parties, third parties interviewed, documentary evidence, and any other evidence that the investigator deems relevant).
- Conclusions on the investigation carried out.
- Measures proposed or already taken, if deemed necessary or appropriate by the Compliance Committee.
- Any proposed corrective actions to be implemented by the various Navantia Divisions that could be affected.

This report will be submitted to the Compliance Committee, which will make a reasoned decision on it after requesting, if it deems appropriate, further action, internal or external advice, or any other action it may deem appropriate in each case.

To this end, it may decide to:

- Return the relevant file for the purpose of further additional investigations.
- Close the case, stating the reasons why.
- Determine that there is evidence of suspected criminal behaviour and refer the case to the competent authority.
- Determine that there are no indications of criminal behaviour, or of serious or very serious administrative infringements, or of breaches of EU law under section 2(1)(a) Whistleblower Protection Act, but that there was a violation of the Code of Business Conduct or from the point of view of labour law. In these cases, if the investigation is closed, a request should be made to the Human Resources Department for the possible opening of disciplinary proceedings. If the investigation is not closed, the body in charge of the investigation will continue it until its conclusion following the rules of procedure approved by the Compliance Committee.

7. INVESTIGATION OF LABOUR CASES

The Human Resources Department will decide, taking into account the circumstances of the case, whether to open an informative file or to proceed directly to opening disciplinary proceedings.

Once the labour case has been processed, the Human Resources Department will issue a proposal for the resolution of the case and will send it to the Compliance Department for it to be submitted to the Compliance Committee, which must assess the proposal for the resolution of the case.

Once the mandatory positive report from the Compliance Committee has been obtained, the Human Resources Department will notify the person(s) subject to proceedings in writing of the resolution of the case, indicating:

- The closing of the case or the decision not to sanction the worker.
- That there was a labour breach and hand down a sanction.

8. RIGHTS OF THE WHISTLEBLOWER AND THE ACCUSED

8.1. Rights of the whistleblower

Whistleblowers have the following rights:

- **Right to confidentiality:** the Compliance Committee, or whoever is assisting or helping it handle the complaint, will not disclose whistleblowers' identity without their express consent to any person other than an authorised member as described in this procedure. This applies equally to any report that may allow the identity of the whistleblower to be deduced.

However, it should be noted that the identity of the whistleblower may be disclosed where required in the context of an investigation carried out by national authorities or in the context of judicial proceedings. In the latter case, the whistleblower's consent to the disclosure of their data is not required, but only prior notice.

- **Protection against reprisals:** no prejudicial conduct, including threats and attempted reprisals, may be taken against the whistleblower for having made a complaint, provided it was a bona fide complaint. These whistleblower protection guarantees also extend to the interested parties in the whistleblowing process who may consequently suffer negative consequences (e.g., witnesses, co-workers or relatives of the whistleblower, companies the whistleblower works for or has a relationship with in an employment context).

Any employees affected by an investigation procedure originating in the Whistleblowing Channel will be informed of their rights when they are informed or are reported as a third party participating in the proceedings.

8.2. Rights of the of the accused

The accused will have the following rights:

- **The right to be informed:** the investigator will notify the accused of the investigation as soon as possible after the data relating to it have been recorded.

In particular, the accused will be informed of:

- The data controller's identity and contact information.
- The investigator leading the investigation.
- The alleged facts.
- The data categories.

- The person(s) in the Company who may have access to the information during the investigation.
- The Navantia bodies or divisions that may have access to the contents of the information in the file.

How to exercise their rights of access, rectification, erasure and portability of their data, of restriction and opposition to their processing, as well as their right to lodge a complaint with a supervisory authority and to take legal action, where applicable.

However, if there is a significant risk that this notification could jeopardise Navantia's ability to effectively investigate the complaint or gather the necessary evidence, the notification to the accused may be delayed for as long as such risk exists.

The information provided to the whistleblower will be given in such a way as to protect the confidentiality of the whistleblower, and will therefore not include the identity of the whistleblower, the area or department where the report came from, or any information that could help identify the whistleblower.

The right to access the information in the file will be limited to information relating to the personal data of the person exercising their right, but access will never be given to personal data of other relevant interested parties.

- The right to prevent damage to their reputation: the accused's rights should be protected to avoid damage to reputation or other negative consequences, preserving their right to be presumed innocent throughout the investigation process.
- The right of defence and presumption of innocence: the accused's rights of defence must be guaranteed, including the right to be heard at any time, as well as the possibility to provide any evidence they consider relevant to their defence.

Likewise, if no evidence of wrongdoing is found and the report was filed in bad faith, even though the whistleblower knew that the facts reported were false, the accused may request to have disciplinary measures taken. The Company may also analyse each individual case on its own initiative, for the purpose of imposing disciplinary measures.

9. RETENTION OF DOCUMENTATION

Keeping and archiving the reports received through the Whistleblowing Channel will be the responsibility of the Compliance Department.

Any documentation relating to complaints, as well as documentation resulting from the investigation procedure and documentation generated during decision-making, will be kept for 10 years, or for a longer period when required, for example, if a judicial procedure is opened.

In this regard, Navantia's Whistleblowing Channel Policy provides for the necessary measures to protect whistleblowers, the accused and other interested parties.

10. ANALYSIS OF THE ROOT CAUSE OF THE BREACH AND PROPOSALS FOR IMPROVEMENT

Navantia's Board has entrusted the Compliance Committee with supervising the monitoring of the Compliance model, which entails amending it when relevant breaches of its provisions come to light.

11. ASSESSMENT OF THE CAUSES OF THE BREACH/ ROOT CAUSE ANALYSIS

Depending on the nature of the breach, the Compliance Committee will assign an employee in the Department or Function where the breach occurred to be in charge, in the first instance, of analysing the causes of the breach. From that moment on, the designated employee will lead the process of analysing the breach, with the participation of those they consider may contribute to its resolution.

To facilitate this task, a standard root cause method or tools can be used, such as the "fishbone" method, "brainstorming", "5 Whys" or any other alternative method that, based on compiling the main causes that are most likely to have given rise to or facilitated the deeds that led to the breach of the compliance model.

The data resulting from this analysis can be used to start the Corrective Action process.



12. DETERMINATION AND IMPLEMENTATION OF THE CORRECTIVE ACTIONS

The Compliance Committee will approve, at the proposal of the Compliance Department, the causes and actions to be taken in the event of a compliance breach, determining who will be directly responsible for their implementation.

The person responsible for the implementation will be given a specific deadline and must commit to meeting it without undue delay. This deadline will depend on, among other factors, the severity of the breach, the priority of remedying the breach, and the likelihood that the breach may recur.

13. REVIEW, CLOSURE AND EFFECTIVENESS CHECK

The Compliance Department is responsible for following up and concluding the corrective actions, verifying that they have been implemented on the agreed terms and conditions.

Once the deadline defined for the implementation of the Corrective Action has elapsed, the Compliance Department will verify that it has been properly implemented, at which time the corrective action will be considered definitively closed.

14. MONITORING OF THE PROCESS

The Compliance Department will report to the Compliance Committee on the status of the actions arising from the application of this procedure. To do this, its report will include a report that contains at least the following fields:

- Action no.
- Description of the Action
- Person in charge of implementation
- Deadline
- Date closed (if applicable).



- Status, distinguishing between:
 - Open: Implementation not completed.
 - Closed: Implemented.
 - To be defined: In the process of analysing causes and establishing actions.
 - Stand-by: Implementation suspended for a justified cause (specify).
 - Cancelled: Replaced by another action (indicate reference no.) or cancelled due to not being appropriate

15. REPORTING OF ALLEGED CRIMINAL OFFENCE'S TO THE AUTHORITIES

If, during the processing of the cases, indications of presumably criminal behaviour are identified, the Compliance Committee will instruct the Legal Department to immediately bring it to the attention of the competent authorities.

In any case, Navantia will also show that it is absolutely willing to collaborate in the investigation.

16. SANCTIONS

Violations or breaches of this procedure that constitute labour misconduct will be sanctioned in accordance with Navantia's Disciplinary Regime, without prejudice to any other liabilities the offender may incur.

17. REFERENCES

EXTERNAL STANDARDS

Spanish Criminal Code	[Ley Orgánica 10/1995, de 23 de noviembre, del Código Penal].
The Spanish Whistleblower Protection Act 2/2023 of 20 February	[Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción].
UNE-ISO 37002:2021	Whistleblowing Management System. Guidelines.
UNE-ISO 37001:2017	Anti-Bribery Management Systems. Requirements with guidance for use.
UNE 19601:2017	Criminal Compliance Management Systems. Requirements with guidance for use.
AQAP 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.



NAVANTIA MANAGEMENT SYSTEM DOCUMENTS

	Anti-Corruption and Compliance Policy
N-CA-000	Code of Corporate Governance
N-CA-000.01	Navantia Code of Business Conduct
N-CA-000.05	Rules of Procedure of the Compliance Committee
N-001	Navantia Management System Standard
N-CA-003	Compliance Manual
N-CA-005	Whistleblowing Channel Policy
P-CU-001	Management of Conflicts of Interest
P-CU-002	Anti-corruption
P-CU-003	Crime prevention
P-CU-006	Essential report on Compliance matters for Participating Companies
P-C-CAL-046	Context Analysis and Stakeholders



■ 18.PROCESS MAP, INDICATORS AND KPIS

The updated version of the process risk map (PR-CU-01-02), as well as the indicators, are available on the Navantia Management System Portal, in the Processes section

■ 19.ENTRY INTO FORCE

This Procedure will enter into force the day after it is published.



Navantia