



SISTEMAS
DE MISILES
DE ESPAÑA

Whistleblowing Channel Management Procedure

Sistemas de Misiles de España

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1. INTRODUCTION

SISTEMAS DE MISILES DE ESPAÑA, S.L. (“SMS”) provides all its **employees, executives and members of the Management Body** with a **Whistleblowing Channel** (also called **Ethics Channel**) for the **submission of queries and complaints** regarding any breach, or risk of breach, of the law, the Code of Ethics or any internal rules of **SMS**.

This Whistleblowing Channel will be managed by the **SMS Compliance Officer**, who will be in charge of receiving the communications made through the Channel and of ensuring that it is operational at all times, supervising that the necessary means and resources are available for its correct management and operation.

2. SCOPE

This procedure applies to:

- All **SMS employees**, regardless of their category or position and the hiring model through which they are linked to SMS, including interns, temporary staff, volunteers, or executives.
- **Shareholders** and members of the **Management Body**.
- Job **candidates**, in cases where information about infractions has been obtained during the selection process or pre-contractual negotiations.
- **Former employees** who may have become aware of any infractions within the scope of a terminated employment relationship.
- **Any person working for or under the supervision and direction of SMS contractors, subcontractors, and suppliers.**

All of them have the **obligation to report any non-compliance** or risk of non-compliance with applicable legislation and internal regulations through the channels provided.

3. PROCEDURE GUARANTEES

With the aim of ensuring **effective use** of the Whistleblowing Channel, **SMS** offers the following **guarantees**:

1. Anonymity

The reporting person has the option to make communications **anonymously**, without the need to provide any data that could identify them.

An example to achieve anonymity is using a generic email address - not personalized, created exclusively for this purpose - or any other means that allows identity concealment.

2. Confidentiality

Confidentiality of the **informant's** identity, any **third party** involved in the communication, and **all information** contained in the communication or investigation, as well as of all related **actions** taken, will be ensured.

Without prejudice to the confidentiality guarantee of the informant's identity, this identity may be provided to administrative or judicial authorities if expressly required as a result of any judicial or administrative procedure related to the subject of the communication.

Also, only persons essential for conducting the relevant investigation may be aware of the identity of the reporting person. The person in charge of the investigation will avoid, during the processing of the investigation, the identification, both direct and by reference, of the reporter.

This confidentiality guarantee extends even after the investigation is concluded.

SMS will take disciplinary measures against those who breach this guarantee. In cases where a communication or report is sent through channels other than the Whistleblowing Channel, or to **SMS** personnel other than the **Compliance Officer**, the communication or report must be promptly forwarded to the Compliance Officer, while maintaining the duty of confidentiality and the rest of the guarantees described here.

3. Non-retaliation

The informant is guaranteed not to suffer direct or indirect **retaliations** as a result of making **good-faith** communications. Conversely, any bad-faith report may result in disciplinary sanctions.

This guarantee also extends to anyone participating in the investigation (e.g., witnesses, affected persons, etc.), as long as their participation is done in good faith.

4. Communication of procedure resolution

Regardless of the outcome of the investigation, the **informant** will be **informed** of the **procedure's resolution**, both in cases of imposing measures (disciplinary or otherwise) and in cases of archiving the procedure.

Likewise, the **informant** will be informed, if applicable, of the **dismissal of the report** and the reasons for such dismissal.

On the other hand, the reported person will also be informed of the procedure's resolution, through a written document containing the reasons underlying the resolution.

5. Right to defense

Upon receiving the report and its admission for processing, the reported person will be **informed** of the commencement of the procedure and its purpose unless, for investigative reasons, this communication needs to be delayed.

Once the procedure's opening is communicated, the reported person will have the right to provide all relevant **evidence** and to make any allegations they consider appropriate for their defense. Likewise, they will have access to all evidence that may have been collected, except for the identity of the informant.

6. Presumption of innocence

Throughout the procedure and until the resolution is issued, the **presumption of innocence** of the investigated person is guaranteed. No restrictive or coercive measures may be taken against the reported party. Only measures to secure evidence that are strictly necessary and always in accordance with the principles of reasonableness and proportionality may be imposed.

4. CHANNELS AND TYPES OF COMMUNICATION

the Whistleblowing Channel referred to in this procedure is structured through the following **email address**:

canaldenuncias@sms-defensa.es

Two types of communications can be made through the Whistleblowing Channel: **inquiries** and **reports**.

Additionally, upon request of the informant, communication can be conducted through a **face-to-face meeting** with the **Compliance Officer**, within a period of seven **(7) days**. This meeting will be documented in one of the following ways, with the informant's prior consent:

- Through a recording of the conversation in a secure, durable, and accessible format, or
- Through a complete and accurate transcription of the conversation made by the responsible staff.

Without prejudice to the rights of the informant in accordance with data protection regulations, the informant will be offered the opportunity to verify, rectify, and accept by their signature the transcription of the conversation.

In cases where the reported person is a member of the Compliance Body (e.g., Compliance Officer), the report may be directed directly to the **Management Body**.

1. Inquiries

Inquiries aim to resolve any **doubts** that may arise regarding the interpretation of the **Code of Ethics**, any other **internal regulations**, or **applicable legislation**. Any doubts related to actions

that may constitute **non-compliance from an ethical or crime prevention perspective** should also be formulated as inquiries.

The Whistleblowing Channel is not a **mailbox for complaints** unrelated to a violation of applicable legislation, the Code of Ethics, or other internal regulations. **Inquiries whose content differs from that indicated previously will not be processed.**

2. Reports

Reports aim to communicate **breaches or risk of breaches of the Code of Ethics**, any other **internal regulations**, or **applicable legislation**, especially for reporting crimes. Through this type of communication, infractions that have already been committed, those that are anticipated based on reasonable indications, or even risks that could facilitate their commission can be reported.

5. INQUIRY MANAGEMENT PROCEDURE

1. Receipt of inquiry

Once the inquiry is received, an **acknowledgment of receipt** will be sent within a maximum period of **seven (7) days from the receipt of the inquiry**.

No inquiry whose content falls outside the scope of the Channel or is made in noticeably disrespectful or bad faith terms will be accepted.

2. Resolution and communication

Once the inquiry is analyzed, a **response** will be issued as quickly as possible, not exceeding a period of one **(1) month**. To resolve the inquiry, professionals from other areas may be consulted, or external collaborators may be sought.

6. REPORT MANAGEMENT PROCEDURE

1. Receipt and admission of report

Upon receipt of the report, an **acknowledgment of receipt** will be sent to the reporter within a **maximum period of seven (7) days from the receipt of the report**. Subsequently, the **Compliance Officer** will analyze the report and issue a reasoned decision to admit it for processing or, if applicable, to dismiss the report within a period not exceeding one **(1) month**.

To admit the report for processing, it must clearly indicate:

1. Possible persons/areas involved.
2. Detailed description of the facts or potentially irregular conduct.
3. Date or period of the events.

If the report does not contain the necessary information to admit it for processing, the reporter may be asked to provide **additional or complementary information**. In addition, they may be required to remedy **formal defects**.

Reports that are **unrelated to the Channel's subject matter** or from which **no potential non-compliance can be inferred** will be **dismissed**.

If it is decided not to initiate an investigation because the report lacks grounds, this does not prevent an investigation from being initiated later if the **Compliance Officer** receives or finds additional information that leads them to conclude that there is sufficient grounds at that time.

If, despite the option to contact the Management Body directly in cases where the report affects the **Compliance Officer**, the Compliance Officer receives a report of this nature, they will forward the report to the Management Body and refrain from participating in any phase of the procedure.

If **indications of the commission of a criminal offense** are detected, the information will be immediately forwarded to the **Public Prosecutor**. If the facts affect the financial interests of the European Union, they will be referred to the European Prosecutor's Office.

2. Investigation phase

The admission of the report for processing will lead to the **opening of a file**, initiating the investigation phase.

The **Compliance Officer** must **appoint** an **investigator**, who may be the Compliance Officer themselves or whoever is considered most appropriate for the type of investigation, including an external advisor.

During the investigation, the person in charge of the instruction may carry out all **necessary** or convenient **measures** to clarify the reported facts and gather evidence. One of the indispensable measures will always be the examination of the evidence provided by the reporter, who may be required to provide further evidence for a better understanding of the reported facts.

Once sufficient information and evidence have been collected, the **reported party will be given the opportunity** to make any relevant allegations for their defense.

Once the investigation phase is concluded, **the investigator will prepare a report of conclusions** based on which the Compliance Officer will issue a **report of conclusions** (if the investigator is the Compliance Officer themselves, a single report of conclusions will suffice).

If the report is directed against the Compliance Officer, the procedure will be conducted by the Management Body of **SMS**, which may delegate its functions to an external investigator.

3. Procedure resolution

The **Compliance Officer** will resolve the procedure with one of the following resolutions:

1. If there is considered to be **insufficient evidence**, or if **no infringement has been concluded from the investigation**, the procedure will be closed with a resolution to **archive** the report.
2. Conversely, if the effective **commission of an irregularity or non-compliance** is concluded, the **Compliance Officer** will issue a resolution that must contain, at least: (i) **identification of the involved parties**; (ii) **nature of the irregularity or non-compliance**; (iii) **description of relevant facts and discoveries**; (iv) **conclusions or assessment of the facts**. In this case, **SMS** will take appropriate **disciplinary measures**, always in accordance with the applicable regulations.

If the report affects the Compliance Officer, the Management Body of **SMS** will resolve the procedure, as previously provided.

In any case, the maximum period for resolution is **three (3) months from the receipt of the report**.

4. Communication to the reporting and reported person

Once the resolution is issued, it will be communicated to both the reporting and reported person.

In the communication to the reporting person, only the end of the procedure and the sense of the resolution will be informed.

5. Keeping of reports

SMS will keep a **register** of received reports, complying at all times with the legally established retention periods.

7. EXTERNAL CHANNELS AND INDEPENDENT AUTHORITY

Whether directly or through the means indicated in section 4 of this procedure, the reporting person may inform the Independent **Authority for the Protection of Whistleblowers (A.A.I.)**, or the corresponding regional authorities or bodies, of the commission of any actions or omissions within the scope of Law 2/2023, of February 20, regulating the protection of persons reporting regulatory infractions and the fight against corruption (*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*).

The communication, which may be carried out anonymously, may be made, at the informant's choice:

- In writing, via postal mail or through any electronic means enabled for this purpose addressed to the A.A.I.'s external information channel.
- Verbally, by telephone or through the voice messaging system.
- Through a face-to-face meeting, within a maximum period of seven **(7) days**.

8. PERSONAL DATA PROTECTION

Personal data received through the Channel will be treated absolutely confidentially and in accordance with the purposes set out in this procedure.

SMS will adopt the technical and organizational measures necessary to ensure the security of the data and to prevent its alteration, loss, processing, or unauthorized access, in compliance with the provisions of personal data protection legislation.

Without prejudice to the above, personal data included in communications may be provided to administrative or judicial authorities, to the extent that they are required as a result of any procedure arising from the subject of the report, or to persons strictly necessary in any subsequent investigation or judicial procedure initiated as a result of the investigation.

9. DATA RETENTION

Reports and investigations carried out, as well as their processing, final reports, and resolutions, will be recorded to ensure diligent and thorough monitoring in order to maintain traceability of Channel activity. This information will be kept only for the strictly necessary period as established in data protection regulations.

However, all data collected from reports that are archived or not admitted for processing will be deleted without being incorporated into any file or support.

In the event that a report is not admitted for processing because it does not concern matters eligible for processing by the Channel, the interested party will be informed, indicating how to contact the corresponding area of **SMS**. The data will only be recorded in an anonymized manner; access to the data will be facilitated only when necessary, especially for the purpose of reporting reported facts to the police or judicial authority in the event that the facts may constitute a criminal offense as defined in the Criminal Code.

If the procedure develops and concludes with the imposition of measures, the data will be kept until the prescription periods of the possible actions that may arise from the execution of the resolution have expired.

10. REPORTING TO THE BOARD OF DIRECTORS

The Compliance Officer will periodically inform the Board of Directors about the functioning of the Channel, the number of communications received through the Channel, and their status (rejected, in progress, etc.). In no case will data about the reporting person or the content of the report be provided unless necessary as part of the sanctioning procedure.

11. NON-COMPLIANCE

Non-compliance with any internal regulations of **SMS** may constitute a punishable offense, always in accordance with current labor regulations.

12. ENTRY INTO FORCE

This procedure has been approved by the **Board of Directors** of **SISTEMAS DE MISILES DE ESPAÑA, S.L.**, on 22/03/2024, upon proposal of the **Compliance Officer**. It will come into force as soon as it is published and will be available to all **SMS** stakeholders.