

**Aquila Capital Corporate  
Services Spain, S.L. and Aquila  
Clean Energy Spain, S.L. -  
Internal Information and  
Whistleblower Protection  
System – Policy**



# Aquila Capital Corporate Services Spain, S.L. and Aquila Clean Energy Spain, S.L. - Internal Information and Whistleblower Protection System – Policy

## Information about the document

Title	Aquila Capital Corporate Services Spain, S.L. and Aquila Clean Energy Spain, S.L. - Internal Information and Whistleblower Protection System Policy
Scope of application	Adoption of the Policy of the Internal Information and Protection System of the Whistleblower in accordance with the requirements of Law 2/2023, of 20 February, regulating the protection of persons who report on regulatory breaches and the fight against corruption.
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Department and person in charge	Compliance and Human Resources / Responsible for the Internal Information System / MGP and AIL

## Table of contents

<b>1. Purpose</b> .....	<b>4</b>
<b>2. Scope of application</b> .....	<b>4</b>
2.1. Subjective cope of application .....	4
2.2. Target scope .....	4
<b>3. Principles and guarantees of Aquila Group’s Internal Information System</b> .....	<b>5</b>
<b>4. Communication mechanisms in Aquila Group</b> .....	<b>6</b>
<b>5. Responsible for the Internal Information System</b> .....	<b>6</b>
<b>6. Approval, publication and entry into force</b> .....	<b>6</b>

## 1. Purpose

La presente «Política del Sistema Interno de Información y Protección del Informante» (en adelante, la “**Política**”) demuestra el compromiso de Aquila Group en España<sup>1</sup> (en adelante, “Aquila Group”) con el cumplimiento normativo, la ética y el diálogo, fomentando una cultura de **honestidad, transparencia y comunicación**, garantizando la protección de los informantes frente a posibles represalias.

Por tales motivos Aquila Group cuenta con un **Sistema Interno de Información y Protección del Informante** (en adelante, el “Sistema Interno de Información” o “Sistema”), como mecanismo formal de comunicación de irregularidades, siendo uno de los principios rectores de su funcionamiento la protección de la persona que comunique cualesquiera irregularidades.

Esta Política resulta de aplicación únicamente a las sociedades de Aquila Group que desarrollan su actividad en España.

## 2. Scope of application

### 2.1. Subjective scope of application

This "Internal Whistleblower Information and Protection System Policy" (hereinafter, the "**Policy**") demonstrates Aquila Group's commitment in Spain<sup>2</sup> (hereinafter, "Aquila Group") to regulatory compliance, ethics and dialogue, fostering a culture of **honesty, transparency and communication**, guaranteeing the protection of whistleblowers against possible retaliation.

For these reasons, Aquila Group has an **Internal Information and Whistleblower Protection System** (hereinafter, the "Internal Information System" or "System"), as a formal mechanism for reporting irregularities, one of the guiding principles of its operation being the protection of the person who reports any irregularities.

This Policy is applicable only to Aquila Group companies that carry out their activity in Spain.

### 2.2. Target scope

This Policy applies to Aquila Group, as well as to all directors, officers, employees or persons who have a relationship with Aquila Group, regardless of their functional or hierarchical position (hereinafter, the "**Personnel**").

In addition, any person, natural or legal, who has had, has or may have a professional relationship, or within the framework of a professional context, with Aquila Group (hereinafter, the "**Third Parties**") is also encouraged to use the Internal Information System in the cases regulated in this Policy and in its development procedure, as a formal mechanism and independently of other means of communication made available to the Third Parties.

<sup>1</sup> A efectos de la presente Política, se entenderá por Aquila Group las siguientes sociedades:

- *Aquila Capital Corporate Services Spain, S.L.*
- *Aquila Clean Energy Spain, S.L.*

<sup>2</sup> For the purposes of this Policy, Aquila Group shall be understood as the following companies:

- *Aquila Capital Corporate Services Spain, S.L.*
- *Aquila Clean Energy Spain, S.L.*

### 3. Principles and guarantees of Aquila Group's Internal Information System

The **basic principles of action and guarantees** on which the Aquila Group's Internal Information System is based are as follows:

- **Regulatory compliance:** ensuring that communications are processed in a complete and professional manner, and in compliance with current legislation, applicable internal regulations and, in particular, data protection regulations.
- **Prohibition of retaliation:** guarantee maximum protection of the whistleblower and related people, provided that the complaints are made in good faith and in accordance with the internal regulations of the System.
- **Independence and impartiality:** ensuring fair hearing and fair treatment for all those affected.
- **Transparency and accessibility:** ensuring that the information and regulations governing the System are transmitted in a clear and understandable manner, as well as the publicity and accessibility of the System.
- **Traceability and security:** integrate all the measures that are necessary to guarantee the integrity, monitoring and security of the information.
- **Confidentiality and anonymity:** guarantee anonymity and in any case the maximum confidentiality of the identity of the informant, of the information communicated and of the actions conducted in the management and processing of the same. Likewise, the System will allow the submission of anonymous communications.
- **Secrecy:** To encourage the persons involved in the processing and investigation of communications to act with the utmost discretion regarding the facts that they know by reason of their position or function.
- **Diligence and speed:** ensure that the investigation and resolution of the facts denounced are conducted with due professionalism, diligence and without undue delay, so that the procedure can be completed in the shortest possible time while respecting due guarantees.
- **Good faith:** ensuring that the information communicated is honest, complete and truthful, without prejudice to any inaccuracies or omissions that may be committed involuntarily by the informant.
- **Respect for fundamental rights:** guarantee the right to information, the right to defence, the right to contradict, the right to the presumption of innocence and the right to honour of all persons involved in the procedure. Likewise, these people have the right to be heard at any time, in a way that is considered appropriate to guarantee the successful completion of the investigation.
- **Privacy:** to guarantee the protection of personal data, ensuring the right to privacy of the people affected.

## 4. Communication mechanisms at Aquila Group

Aquila Group has several channels of communication with our Personnel and Third Parties to promote a culture of integrity and communication as a basic element of our Internal Information System.

The following are the channels of reporting complaints available to the Aquila Group:

- **Whistleblowing Channel:** online platform provided by a specialized technology company and accessible on the Aquila Group website and Intranet. The platform has measures in place to preserve the security and integrity of information and the processing of personal data: <https://www.aquila-group.com/> and <https://www.aquila-clean-energy.com/>.
- **Face-to-face meeting:** the possibility of communicating any conduct verbally to the System Manager is offered through a face-to-face or telematic meeting.
- **Activation of the Conflict Resolution Protocol:** If the nature of the complaint involves an interpersonal conflict or inappropriate behavior, including workplace harassment, gender-based harassment, or sexual harassment, the activation of this protocol is available through the channels specified therein.

Similarly, information is provided through the Aquila Group website, in a clear and accessible way, about the external channels for reporting to the competent authorities.

Complaints received through the Internal Information System will be processed in accordance with the provisions of the "Procedure of the Internal Information and Protection System for Whistleblowers".

In the event that any information included within the objective scope of application of the System is communicated by means other than those provided for above, it will be guaranteed that its processing is in accordance with the provisions of this Policy.

## 5. Responsible for the Internal Information System

The Governing Bodies of the companies included in the scope of this Policy have designated the **Body Responsible for the System** (hereinafter, the "**System Manager**") as the Responsible for the Internal Information System.

The System Manager will act independently and independently of any other bodies, committees or commissions of Aquila Group, and will ensure the diligent processing of the procedure for managing the communications received.

In no case may they receive instructions of any kind in their exercise, and they must have all the personal and material means necessary to carry them out.

## 6. Approval, publication and entry into force

The Board of Directors of Aquila Group promotes and approves this Policy, thus fulfilling its function of establishing the necessary bases for an adequate and efficient management of the Internal Information System and promoting compliance with the principles and guarantees set out in this Policy.

This Policy is published on the websites of Aquila Group and Aquila Clean Energy EMEA and will be reviewed, updated, approved and disseminated periodically and whenever it is necessary to make any modifications

