



May 2023

**INTERNAL REPORTING AND
WHISTLEBLOWER PROTECTION
SYSTEM POLICY OF AENA S.M.E., S.A.**



1. INTRODUCTION

Following the entry into force of Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and fight against corruption, Aena, S.M.E., S.A. (hereinafter "**Aena**" or the "**Company**") approves this Internal Reporting and Whistleblower Protection System Policy (hereinafter, the "**Policy**") within the framework of the Company's Regulatory Compliance Model.

2. PURPOSE AND SCOPE OF APPLICATION

This Policy reflects Aena's commitment to Regulatory Compliance, ethics and dialogue, fostering a culture of active listening with its stakeholders, both internal and external. The purpose of the policy is to ensure that whistleblowers are protected from retaliation. It sets out the general principles of the Internal Reporting and Whistleblower Protection System (hereinafter, the "**Internal Reporting System**" or "**System**"), which includes the Whistleblower Channel as a formal mechanism for communicating, querying or reporting irregularities.

The Policy applies to all the companies in the Aena Group, as well as their employees, managers, directors and, in general, anyone who has an employment relationship with the companies in the Aena Group, regardless of their position, responsibility or geographical location. Similarly, individuals who act in the name and on behalf of AENA but do not form part of the organisation must operate in accordance with this Policy.

In addition, the scope of the System extends to any individual or legal entity that has had, has or may have a professional relationship, or one that is articulated within a professional context, with the Aena Group.

The Aena Group comprises Aena, S.M.E., S.A., as the parent company, and its subsidiaries or majority-owned companies (under the terms established in Article 42 of the Code of Commerce).

3. PRINCIPLES AND GUARANTEES GOVERNING THE INTERNAL REPORTING SYSTEM OF THE AENA GROU

The basic principles of conduct on which this Policy is based are as follows:

- **Regulatory compliance:** legality and corporate ethics are the cornerstones of the System. Therefore, all disclosures will be handled appropriately and professionally and in compliance with prevailing legislation, applicable internal regulations and, in particular, with the regulations on data protection.
- **Independence and impartiality:** the System will ensure a fair hearing and the fair treatment of all persons concerned. All persons involved in the proceedings will act in good faith to pursue the truth and clarify the facts.
- **Transparency and accessibility:** efforts will be made to ensure that information about the System and its rules is transmitted clearly and comprehensibly, with a view to guaranteeing its publicity and accessibility.

- **Traceability and security:** the system will incorporate all the measures necessary to guarantee the integrity, monitoring and security of the information.
- **Confidentiality and anonymity:** the System will guarantee anonymity and, in all cases, maximum confidentiality as regards the identity of the informant, the information communicated and the actions undertaken as part of its management and processing. Furthermore, the System will allow for the submission of anonymous reports.
- **Secrecy:** the System will endeavour to ensure that the persons involved in the processing and investigation of reports act with the utmost discretion regarding the matters they become privy to by virtue of their position or role.
- **Diligence and speed:** the System will ensure that the investigation and resolution of the reported incidents are handled with the appropriate professionalism and diligence and without undue delay so that the procedure can be completed in the shortest possible time while respecting due diligence.
- **Good faith:** the System will ensure that the information is reported honestly, comprehensively and truthfully, without prejudice to any inaccuracies or omissions that the informant may unintentionally commit.
- **Respect and the protection of individuals:** the System will ensure that appropriate measures are taken to safeguard the rights of the individuals concerned in terms of dignity and privacy.
- **Respect for fundamental rights:** the System guarantees the right to information, the right to defence, the right to contradict, the right to the presumption of innocence and the right to honour for all persons involved in the procedure. Moreover, these persons have the right to be heard at any time, in the manner deemed appropriate, to ensure the investigation's proper conduct.

4. INTERNAL REPORTING SYSTEM

The principles that inspire this Policy apply to all the entities that form part of the Aena Group, without prejudice to the autonomy and independence of the companies established in the different countries in which Aena operates.

In Spain, Aena has a management procedure for the Internal Reporting and Whistleblower Protection System and a protocol prohibiting retaliation. These mechanisms establish the provisions necessary to ensure that the Internal Reporting System and the existing internal reporting channels comply with the requirements of the applicable legislation. Aena also has a "*Procedure for Action against Harassment in the Workplace*" and a "*Protocol for Action against Sexual Harassment and Harassment on the Grounds of Sex*".

In Brazil and the United Kingdom, the Group's companies will establish their respective internal reporting procedures with the necessary adaptations to comply with the applicable regulations in each case.



5. INTERNAL REPORTING SYSTEM MANAGER

The Aena Group has decided to designate a Manager for each company.

The Board of Directors of Aena S.M.E., S.A., as the parent company, appoints the Internal Reporting System Manager ("**System Manager**") in Spain.

The respective Boards of Directors of the Group's companies in Brazil and the United Kingdom will appoint their own Internal Reporting System Managers.

The Group's different System Managers are encouraged to exchange information to achieve effective coordination and the optimum performance of their role.

6. INTERPRETATION OF THIS POLICY

The provisions of this Policy constitute the minimum regulation governing all companies in which Aena S.M.E, S.A. has a majority interest, without prejudice to applicable local legislation. The Principles and Guarantees set out in this Policy are intended as interpretative principles. However, in the event of any contradiction between this Policy and local legislation, local legislation shall always prevail.

7. SUPERVISORY MECHANISMS

The Board of Directors, as the highest governing body of Aena, is responsible for the implementation of the Internal Reporting System and the supervision of this Policy.

8. APPROVAL, PUBLICATION AND ENTRY INTO FORCE

This Policy was approved by the Board of Directors of Aena, S.M.E., S.A. on 30 May 2023, the date on which it came into force, and it will remain in force until such time as it is modified, which will be duly communicated.

This Policy will be published on the Aena corporate website. It will also be sent to all Aena personnel and communicated, insofar as applicable, to the Third Parties with which Aena engages.

This Policy will be reviewed, updated, approved and disseminated periodically and whenever amendments are necessary.