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## **1. INTRODUCTION:**

MITSUBISHI ELECTRIC EUROPE B.V., Spanish Branch (hereinafter “***Mitsubishi Electric***” or, alternatively, the “***Company***”) strives to establish a culture of transparency, ethics and zero tolerance for conduct that may imply a serious breach of applicable legislation, the Mitsubishi Electric Group Code of Conduct or other internal regulations.

By virtue of the foregoing, Mitsubishi Electric has an Internal Information System that it makes available to those individuals who, in a work, professional context or as a result of their business activity, become aware of conduct that may violate current legislation or Mitsubishi Electric’s internal regulations and who wish to report it. This System is designed to grant appropriate confidentiality and protection guarantees against possible retaliation.

This policy (hereinafter, the “***Policy***”) is intended to define the general principles that Mitsubishi Electric defends, encourages and adopts in the process of receiving, processing, recording, investigating and responding to the communications it receives and that inspire the rest of the internal regulations that govern the operation of the Internal Information System (hereinafter, the “***System***”).

It also contains a description of the key elements of that System and provides information about other so-called “external” information channels which the Whistleblower may alternatively use to contact a specialised public authority.

This Policy will be published on the Mitsubishi Electric website in a separate and easily identifiable section.


## **2. SCOPE OF APPLICATION:**

**2.1 Corporate Scope.-** This Policy applies to Mitsubishi Electric.

**2.2 Personal Scope.-** This Policy applies to all levels of Mitsubishi Electric, including the Board Directors, control bodies and all Company personnel.

**2.3 Relational Scope.-** The scope of application of this Policy shall extend to all other individuals who, in a professional, work or business context, detect possible violations (irrespective of whether or not the employment, professional or business relationship has ended). That is, its scope will also be extended to any third party, including but not limited to suppliers, distributors, external collaborators and customers and persons related to the Whistleblower, who may suffer retaliation.

**2.4 Geographic Scope.-** This Policy shall apply to public and private relations established by Mitsubishi Electric in Spain. The Whistleblowing Directive of Mitsubishi Electric Europe B.V. will apply to all other geographical areas.

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### **3. APPLICABLE REGULATIONS:**

3.1 This Policy is adapted to the following regulations:

- Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of people who report breaches of Union law (Whistleblowing Directive).
- Law 2/2023, of 20 February, on the Protection of Whistleblowers who Report on Regulatory and Anti-Corruption Violations (Whistleblower Protection Law).
- Organic Law 10/1995, of 23 November of the Spanish Criminal Code.
- Regulation (EU) 2016/670, General Data Protection (GDPR) and the local regulations that develop it through Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (LOPDGDD).

3.2 And to the following internal regulations:

- Mitsubishi Electric Group Code of Conduct (Spanish and English version).
- Whistleblowing Directive of Mitsubishi Electric Europe B.V. (English version).
- Mitsubishi Electric Group Anti-Bribery Policy (Spanish and English version).

3.3 This Policy will be adapted to the legislative changes that occur in Spain and in the countries in which Mitsubishi Electric has activity of any kind, to the criteria established in the judgements of the Supreme Court, the Constitutional Court, the Court of Justice of the European Union and the European Court of Human Rights. Likewise, it will comply with the standards established in the guidelines, reports and resolutions of the national or European public administration.

### **4. DEFINITIONS:**


4.1 **Whistleblowing Channel:** internal channels for receiving information enabled by Mitsubishi Electric, within the Internal Information System, to receive communications regarding violations of law, the Ethics Code or internal regulations, as well as enquiries about the System, the Ethics Code or internal regulations.

4.2 **Reported Person:** person associated with or to whom the alleged violation is attributed.

4.3 **Employee:** any individual who is in an employment relationship with Mitsubishi Electric, regardless of the type, including: a) future employees who are in a selection process; b) volunteers, interns, workers under training periods, regardless of whether or not they receive remuneration; c) employees who have terminated an employment relationship with Mitsubishi Electric; and d) workers' representatives.

4.4 **Whistleblower:** Any person, including Mitsubishi Electric employees, who reports a violation of law, the Mitsubishi Electric Code of Conduct, or any other internal regulations, through the Mitsubishi Electric Whistleblowing Channel.

4.5 **Violations of law or legal offence:** any action or omission that may constitute a serious or very serious criminal or administrative violation or of European Union law.

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**4.6 Person related to the Whistleblower:** individuals who assist the Whistleblower during the investigation process; co-workers, family members and other third parties who may suffer retaliation for their relationship with the Whistleblower; shareholders, participants and legal entities with which the Whistleblower maintains any type of employment relationship or in which he/she holds a significant share of capital or voting rights.

**4.7 Retaliation:** any act or omission that is prohibited by law or that directly or indirectly involves unfavourable treatment that puts persons suffering it at a disadvantage with respect to another in an employment or professional context, solely because of their status as Whistleblowers or because they have made a public disclosure. Examples of retaliation include: suspension, termination, redundancy or non-renewal of employment; demotion or denial of a promotion; substantial modifications to an employment contract; reputational damages or economic losses, coercion, harassment or ostracism; negative evaluations or references regarding professional performance; blacklisting, denial of training; discrimination or unfavourable treatment, etc.

**4.8 System Manager:** body or person in charge of managing the communications received in the Internal Information System and conducting, where appropriate, the corresponding investigation.

**4.9 Internal Information System:** Mitsubishi Electric's system for receiving and managing communications about violations of law or internal regulations, with regards to the Compliance Model, which covers both the channel, mailbox or means of receipt of the information (Whistleblowing Channel), as well as the System Manager and the procedure for managing such communications.


## **5. INTERNAL AND EXTERNAL COMMUNICATION CHANNELS, PEOPLE WHO CAN MAKE THE COMMUNICATIONS AND HOW TO MAKE THEM:**

**5.1 Internal Channel (Whistleblowing Channel):** Mitsubishi Electric makes the Whistleblowing Channel available to Whistleblowers, making it the preferred channel for reporting conduct that may represent violations of the law, the Mitsubishi Electric Group Code of Conduct or internal regulations. The Whistleblowing Channel has the following routes or channels of communicating information:

<b>Web forms</b>	<a href="https://es.mitsubishielectric.com/en/about/local/legal/index.html">https://es.mitsubishielectric.com/en/about/local/legal/index.html</a>
<b>Email</b>	<a href="mailto:canaldenuncias@sp.mee.com">canaldenuncias@sp.mee.com</a>
<b>Mailing address</b>	Ctra. De Rubí, 76-80, 08174 Sant Cugat del Vallès Barcelona

At the Corporate level, the following channels also exist, whose use will be governed by the provisions of the Global Whistleblowing Directive:

<b>Web form</b>	<a href="https://emea.mitsubishielectric.com/">https://emea.mitsubishielectric.com/</a>
<b>Employee Intranet</b>	MEU-CORP Whistleblowing Hotline, accessible at the SharePoint of the MEU intranet, where there is a direct link to the aforementioned MEU-CORP Whistleblowing Hotline.

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**Mailing  
address**

The Compliance Committee, MEU Corporate Office, 1 Harman House, Uxbridge, United Kingdom UB8 1QQ.

5.2 The same internal channels may also be used to enquire about the operation of the Internal Information System or the Mitsubishi Electric Compliance Model.

5.3 **External channel.** In addition, the Whistleblower can report information about any violation of law to a Whistleblower protection authority, either directly or after having reported the information through the Mitsubishi Electric Whistleblowing Channel (for example, if he/she considers that the violation cannot be effectively addressed or there is a risk of retaliation). For more information on external channels, refer to Annex I to this procedure.

5.4 The individuals who may make use of the Whistleblowing Channel are:

- Mitsubishi Electric employees
- Persons belonging to the administrative body, management or supervision body of Mitsubishi Electric, including non-executive members.
- Third parties external to Mitsubishi Electric (suppliers, distributors, third-party collaborators, customers, etc.).

5.5 Reports may be communicated through any of the channels described above. In addition, the Whistleblower may also request an in-person meeting with the System Manager within a maximum period of seven (7) business days.

5.6 In the event that Mitsubishi Electric Employees, directors, senior managers or shareholders receive a report of a potential violation through other channels, they must also maintain maximum confidentiality and avoid, among others, disclosing any information that could allow the Whistleblower, the Reported Person or the affected persons to be identified and must immediately send it, through the aforementioned channels, to the System Manager.


5.7 Complaints may be made including the name and identification of the Whistleblower or in a totally anonymous manner. In any case, the guarantees and principles established in this Policy will be respected.

5.8 Queries must always include a name, in order to provide a response to the Whistleblower. In the event that the Whistleblower does not provide his/her personal data, the query will not be resolved if it is impossible to provide him/her with a response.

5.9 The communications must include the content below, without prejudice to certain sections being voluntary:

- **Queries:**

1. Identification data of the person making the communication
2. Description of the query

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In addition, the following content may be voluntarily included in the communications:

3. Evidence

- **Complaints**

1. Description of the facts (required)

In addition, the following content may be voluntarily included in the complaints:

2. Identification data of the person making the communication

3. If you wish to hold an in-person meeting to make the complaint

4. Indicate an address, email, or secure location for notification purposes

5. Evidence

**6. SYSTEM MANAGER:**

6.1 The System Manager shall be appointed by the administrative body and their appointment shall be notified to the competent Independent Whistleblower Protection Authority (WPA) within ten (10) business days following the date of their appointment.

6.2 The Mitsubishi Electric System Manager will be a collegiate body composed by President of the Company and the Chief Compliance Officer (**CCO**). Said body delegates to the CCO the management of the System and the processing of the investigations that, if applicable, are carried out.


6.3 The System Manager must carry out his/her functions independently and autonomously with respect to the rest of the bodies and the Mitsubishi Electric administrative body and may not receive instructions of any kind in exercising them, and he/she must have all the personal and material means necessary to carry out his/her functions.

6.4 The cessation of the System Manager must also be notified to the Independent Whistleblower Protection Authority (WPA) within ten (10) business days, specifying the reasons that have justified his/her cessation.

**7. SYSTEM GUARANTEES AND INVESTIGATION PROCESS:**

7.1 All complaints received through internal reporting channels will comply with the following principles and safeguards:

a) **Security measures:** The System will have the appropriate technical and organisational security measures to avoid the risk of disclosure, unavailability and loss or destruction of information. I.e., the confidentiality, availability and integrity of the complaints received will be guaranteed.

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- b) **Confidentiality:** The identity of the Whistleblower, the Reported Person, affected persons and any third party mentioned in the communication, as well as the facts mentioned, will be guaranteed to be confidential, and only authorised personnel will have access to the communication.
- c) **Protection of personal data:** The processing of personal data will be carried out in accordance with current data protection legislation.
- d) **Diligent and reasoned response:** Communications will be answered respecting the established deadlines.
- e) **Absence of conflicts of interest:** The communications received will be processed impartially and objectively, taking into account the reality of specific facts and, where appropriate, avoiding conflicts of interest.

## **8. GUARANTEES AND RIGHTS OF WHISTLEBLOWERS:**

8.1 The Whistleblowers shall additionally have the following rights:

8.2 **Confidentiality.** The Whistleblower has the right not to reveal his/her identity without his/her express consent (irrespective of whether he/she provides his/her data, or does not do so and his/her identity is subsequently discovered) to anyone other than the System Manager and other authorised personnel, except where it constitutes a necessary and proportionate obligation imposed by current legislation or by an investigation, within the framework of a judicial proceeding. In such a case, he/she will be informed that his/her identity will be disclosed, unless such information could compromise the investigation or judicial proceeding.

8.3 **Anonymity.** The Whistleblower may decide whether to provide his/her personal identifying data when making the report or to do so without disclosing their identity (anonymously).


8.4 **Non-retaliation.** The Whistleblower and persons related to him/her will not receive any type of retaliation for having filed a good faith complaint, with good faith being understood as: a) having reasonable grounds to believe that the information referred to was true at the time of the communication, even if conclusive evidence is not provided; and b) the communication was made in accordance with the provisions of this Policy.

8.5 The Whistleblower may only be sanctioned in the event that the complaint was made in bad faith, if reasonable evidence exists that it was not true and the information provided was not accurate.

8.6 The System Manager, together with the corresponding departments, will establish the appropriate follow-up actions to ensure compliance with this guarantee.

8.7 In addition, protection will not be granted for complaints that:

- a. Are inadmissible for any of the following reasons:

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- i. The facts reported lack any credibility.
  - ii. The events reported do not constitute a violation.
  - iii. The communication is manifestly unfounded or there is evidence that the information in the complaint was obtained by committing a crime, in which case the corresponding investigation will be opened into these facts.
  - iv. The communication does not contain significant new information about a violation compared to information from a previous complaint, for which the investigation has concluded, unless new de facto or de jure circumstances justify a different follow-up.
- b. Relate to interpersonal conflicts or conflicts affecting only the Whistleblower and the Reported Person.
  - c. The facts are either public or merely rumours.
  - d. The facts are not Violations of Law or Internal Compliance Regulations.

**8.8 Information.** The Whistleblower will receive an acknowledgement of receipt within a maximum term of seven (7) calendar days from the time of receipt of the complaint in the Whistleblowing Channel unless this may jeopardise the confidentiality of the communication. He/she will also be informed about the completion of the investigation and the actions planned or taken.


## **9. GUARANTEES AND RIGHTS OF REPORTED PERSONS:**

9.1 Reported Persons shall additionally have the following rights:

9.2 **Confidentiality.** The Reported Person has the right not to have his/her identity revealed without his/her express consent, to anyone other than the System Manager and other authorised personnel, except where it constitutes a necessary and proportionate obligation imposed by current legislation or by an investigation, within the framework of a judicial proceeding.

9.3 **Presumption of innocence and right to honour.** The Reported Person has the right to the presumption of innocence. Thus, he/she cannot be punished or penalised until the investigation is complete. Nonetheless, if during the investigation it is detected that the Reported Person continues to carry out violations, precautionary measures may be adopted, all in accordance with the limitations provided for in the regulations in force at all times.

9.4 **Right to make a statement, to present evidence and to assistance.** The Reported Person has the right to make a statement in the investigation procedure, or to use his/her right to not self-incriminate or to not make a guilty confession. He/she will also have the right to use whatever means of evidence he/she deems relevant to his/her defence (witnesses, documents, etc.). In any case, in all investigations, the Reported Person must be given the opportunity to make a statement and provide evidence before their completion. Likewise, in accordance with current legislation, they may be accompanied by a workers' representative or a lawyer during the statement, if they so request it beforehand and provided that said representative or lawyer is not

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involved in the investigated facts. This circumstance will be recorded in the minutes of the statement.

**9.5 Information.** The Reported Person has the right to know about the existence of a complaint against him/her and to be informed of the actions or omissions attributed to him/her, in addition to the right to access the investigation file, to find out the results of the investigation and the corrective measures that, where appropriate, are applied, except for information that is expressly prohibited from being transferred to him/her, such as the identity of the Whistleblower. He/she will be informed as soon as possible, as long as that does not compromise the investigation. If this last scenario occurs, he/she will be given the information before being summoned for a statement. In the event that the report is not accurate or truthful or does not constitute an unlawful act, the Reported Person has the right to record this. In the above case, if the investigation on the Reported Person has become widely known, the System Manager, at the request of the Reported Person, will make an internal communication to all personnel of the Reported Person's department or those departments considered appropriate, as the case may be, declaring the completion of the investigation and the conclusion that the facts were not accurate, truthful or that they did not constitute illegal conduct.

**9.6 Right to a fair procedure.** The Reported Person has the right to a procedure with all guarantees, respecting the legal provisions and internal regulations applicable to the procedure. These will include, in addition to those described above and, among others, respecting the established deadlines (without undue delay) and adopting measures that are proportional to the seriousness of the events that took place (proportionality of the punishment or penalty).

## **10. PROMOTING THE USE OF THE INTERNAL INFORMATION SYSTEM AND ADVERTISING:**


10.1 Mitsubishi Electric will periodically provide training actions and awareness-raising campaigns to all Employees on the use of the Internal Information System, which will include, but is not limited to, warning that non-compliance with this Policy is a very serious violation, as well as the obligation to redirect all communication received outside the channels authorised to receive violations of the Internal Information System to the System Manager.

10.2 Mitsubishi Electric will provide the appropriate information about the use of the Internal Information System in a clear and easily accessible manner, as well as the essential principles governing its management. This information will be recorded on the website, in a separate and easily identifiable section.

10.3 In addition, information will also be provided, in a clear and accessible manner, on external reporting channels to the competent authorities and, where appropriate, to the institutions of the European Union (see **Annex I**).

10.4 In the event that communications are not received on the Whistleblowing Channel for a period of approximately one (1) year, it will be checked that it is working correctly and that it is known to Mitsubishi Electric Employees. In the event that any incident regarding the operation of the System is detected, it must be verified that it is functioning correctly and any incident must be resolved immediately.



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## **11. COMMUNICATION OF UNCERTAINTIES AND BREACHES:**


- 11.1 At all levels of Mitsubishi Electric, there is an obligation to communicate risky situations that may occur inside or outside Mitsubishi Electric, which may cause damage or harm to any individual or legal entity. In particular, violations of the law, the Mitsubishi Electric Code of Conduct or the internal regulations that develop it must be reported through the Whistleblowing Channel.
- 11.2 The Corporate Office of MEU B.V. (MEU-Corp) has also established whistleblowing channels that can also be used, if so preferred by whistleblowers, through the channels established in this Policy and the Whistleblowing Directive of Mitsubishi Electric Europe B.V.

## **12. SANCTIONING REGIME:**

- 12.1 Failure to comply with the law, the Code of Conduct or the internal regulations that develop it, as well as this document, will constitute a violation whose classification and sanction will be carried out in accordance with the provisions of the applicable current legislation and internal regulations.
- 12.2 Sanctioning proceedings will be initiated as a result of an investigation, external communication or once the System Manager gains knowledge of it.
- 12.3 The sanctioning measures will not only be applied to the subjects whose conduct has caused the violation but may also be applied to any other subjects who have not followed the applicable regulations for the prevention, detection and/or correction of risk, as this circumstance is considered in itself a violation of Mitsubishi Electric's values and ethical principles.
- 12.4 In the event that the infringing action is confirmed, Mitsubishi Electric will impose the applicable internal or contractual measures and, where appropriate, the legal actions that it deems appropriate against the violators.

## **13. UPDATING AND IMPROVING THIS POLICY:**

- 13.1 This Policy will be periodically updated to reflect changes and improvements.
- 13.2 Mitsubishi Electric will perform a constant verification of the application of this Policy and will propose the appropriate modifications in the following circumstances:
1. When relevant violations of the Policy are revealed.
  2. When there are significant changes in Mitsubishi Electric, the ownership structure or the activity it carries out.
  3. When there are relevant legal or case law modifications that so advise or require it.

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## ANNEX I – EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Act, the competent Independent Whistleblower Protection Authority may be informed of the committing of any actions or omissions included in the scope of application of this Policy, either directly or upon communication through the corresponding internal channel.

At the national level, this function is assumed by the Independent Whistleblower Protection Authority (**WPA**). Certain autonomous communities have also appointed their own independent authorities to assume functions analogous to those of the WPA, when potential violations have effects only in the territory of their corresponding autonomous community. The European Union also has external information channels.

Below is a table with the various independent authorities for protecting whistleblowers competent in Spain:

<b>Whistleblower Protection Authorities</b>	
<b>European Union Authority</b>	
<i>Name</i>	European Anti-Fraud Office (OLAF)
<i>Contact details</i>	<a href="https://anti-fraud.ec.europa.eu/index_es">https://anti-fraud.ec.europa.eu/index_es</a>
<b>Spain Authority</b>	
<i>Name</i>	Independent Whistleblower Protection Authority (WPA)
<i>Contact details</i>	Creation pending
<b>Catalan Authority</b>	
<i>Name</i>	Oficina Antifrau de Catalunya [Anti-Fraud Office of Catalonia]
<i>Contact details</i>	<a href="https://www.antifrau.cat/">https://www.antifrau.cat/</a>
<b>Andalusian Authority</b>	
<i>Name</i>	Oficina Andaluza contra el Fraude y la Corrupción [Anti-Fraud and Anti-Corruption Office of Andalusia]
<i>Contact details</i>	<a href="https://antifraudeandalucia.es/">https://antifraudeandalucia.es/</a>
<b>Valencian Community Authority</b>	
<i>Name</i>	Agencia Valenciana Antifrau [Anti-Fraud Agency of Valencia]
<i>Contact details</i>	<a href="https://www.antifraucv.es/buzon-de-denuncias-2/">https://www.antifraucv.es/buzon-de-denuncias-2/</a>
<b>Balearic Islands Authority</b>	
<i>Name</i>	Oficina de prevenció i lluita contra la corrupció a les Illes Balears [Anti-Corruption and Fraud Prevention Office of the Balearic Islands]
<i>Contact details</i>	<a href="https://www.oaib.es/">https://www.oaib.es/</a>