

ECONOMIC-FINANCIAL PLANNING POLICY

Sociedad Anónima de Electrónica Submarina, S.M.E. ("SAES"), a technology company specialising in underwater acoustics and multi-influence, establishes **economic management objectives** whose monitoring and achievement are of utmost importance to the Company's operations. With a forward-looking perspective, SAES, along with its shareholders and other stakeholders, establishes the Company's strategy to achieve **economic growth and increase competitiveness**.

The Annual Operating Programme / Long-Term Plan (POA/PL) of SAES is an annually developed instrument in which the Company's economic-financial objectives are specified and quantified. This plan details the actions derived from the previously approved strategic plans, as well as the financing systems that will be employed to execute them.

The POA serves as the budget for the following year, while the PL provides long-term projections. The POA is subject to periodic internal and external monitoring and control.

SAES commits to:

- **Internal Monitoring:** To understand the real progression of the different parameters included and to anticipate potential deviations in meeting the established objectives, providing useful information for decision-making.
- **External Monitoring:** By its shareholders, to understand the company's and its sector's progress throughout the year, update the economic forecasts that were the basis for its creation, and evaluate the achievement of the objectives.

This Policy is based on the following principles of action:

- **Compliance** with legal, regulatory, and contractual requirements
- **Transparency and accountability**
- **Reliability** of information
- Continuous **improvement**

SAES is deeply involved at the highest level in the design, development, and monitoring of this Policy, providing the appropriate tools and resources to achieve and meet the set objectives. This ensures its continuous alignment with the Company's Purpose, Vision, Mission, and Values, taking into account the needs and expectations of stakeholders.