



DHV Tecnología Espacial Avanzada Malagueña, S.L.
B93291474
Calle Severo Ochoa 13, 29590, Málaga, Spain.

WHISTLEBLOWER PROTECTION POLICY

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Law 2/2023, of February 20, 2023, regulates the protection of persons who report regulatory and anti-corruption infringements (hereinafter, "Law 2/2023") and the Information Management Procedure (hereinafter, the "Internal Procedure"). DHV Tecnología Espacial Avanzada Malagueña, S.L. (hereinafter, the "Company" or "DHV", indistinctly) undertakes to establish and communicate this policy for the protection of persons who report, in good faith and with reasonable grounds, possible illegal or contrary to the regulations included in the objective scope of the aforementioned Law (hereinafter, the "Policy").

1. OBJECTIVE AND COMMITMENT

This Policy is approved in compliance with Law 2/2023, specifically to establish the guarantees for the protection of whistleblowers by the provisions of article 5.2 j).

The Policy is disseminated to all persons who provide or have provided services, directly or indirectly, to DHV, including employees, trainees, candidates who are in a selection process, former employees, members of the administrative bodies, Management and Supervision of DHV (hereinafter, "Personnel"), as well as External Collaborators who work for (or under the supervision or direction) of a Provider, contractor or subcontractor of DHV or any of the companies that make up its group, any company -as a legal entity- that collaborates or provides its services for DHV and Partners and Shareholders (hereinafter, "Third Parties").

DHV fosters a culture of integrity, transparency, and social responsibility, and all members of its organization are expected to act by the ethical and legal principles that govern their business. At the same time, DHV recognizes the value of whistleblowing as a tool to prevent and detect conduct contrary to the law, ethics, or the values that DHV develops in its Code of Ethics, and to improve the work environment and corporate reputation.

For this reason, DHV works to ensure that, in its organization, workers and collaborators feel free and safe to express their worries or concerns, without fear of reprisals of any kind.

2. PRINCIPLES

The principles that will govern DHV's actions to ensure the protection of whistleblowers and the prohibition against retaliation will be as follows:

- i) The purpose of this Policy is to guarantee the protection of whistleblowers so that they do not suffer any type of action or omission that entails unfavorable or discriminatory treatment due to their status as informants, or that causes or may cause them unjustified damage to their professional career, working conditions, remuneration, training, health or personal integrity. For this reason, DHV is committed to respecting and protecting the rights and dignity of whistleblowers.
- ii) DHV recognizes the value of people's collaboration for the enforcement of the law and the proper functioning of public and private institutions and ensures the right of whistleblowers to report regulatory violations of their knowledge, either through the internal communication system established for this purpose, or, where appropriate, before the Independent Whistleblower Protection

Authority or the competent bodies for its investigation.

- iii) DHV guarantees the anonymity of whistleblowers upon request, unless there is a legal obligation to disclose their identity, and the necessary measures are taken to protect their personal data and prevent any leakage or improper access to the information provided. Likewise, DHV will provide the appropriate channels for them to submit their complaints securely and guarantee the confidentiality of the content of the communications and respect for the principle of presumption of innocence of the persons affected by them, as well as the right to their honor and personal and family privacy.
- iv) DHV has an internal procedure for processing communications received to confirm or disconfirm their veracity. The procedure guarantees the right to a hearing and defense of the persons involved and respects the time limits established by law. Similarly, DHV undertakes to investigate complaints diligently, impartially, and transparently, and to take appropriate corrective or disciplinary action if the reported irregularities or violations are confirmed.

3. PROHIBITION OF RETALIATION

DHV expressly prohibits any form of retaliation (including threats and attempts at retaliation) against individuals who file a complaint through the whistleblowing channel by Law 2/2023, the Channel's Internal Regulations, and this Policy. The provisions of this paragraph shall not apply to false reports, the rules for which will be dealt with separately below.

By the provisions of Article 36 of Law 2/2023, retaliation is understood as "any acts or omissions that are prohibited by law, or that, directly or indirectly, entail unfavorable treatment that places the persons who suffer them at a particular disadvantage compared to another in the employment or professional context, only because of their status as informants, or because they have made a public disclosure."

By way of example and without limitation, retaliation is considered to be if it is adopted in the form of:

- The non-hiring of the whistleblower candidate.
- Imposition of any disciplinary measure, demotion, or denial of promotions and any other substantial modification of working conditions (unless these measures are carried out by labor legislation, and due to proven circumstances, facts, or infractions and unrelated to the filing of the complaint).
- Denial of training, which would have been granted in the absence of the complaint or for no apparent reason.
- Coercion, intimidation, harassment, or ostracism.
- Damages, including reputational damages or economic losses.
- Detrimental modifications to job roles and responsibilities.
- Negative evaluation or references regarding work or professional performance that are unjustified or that imply sudden unfounded changes.
- Blacklisting or dissemination of information in a certain sectoral area, which hinders or prevents access to employment or the contracting of works or services.
- Discrimination, or unfavorable or unfair treatment.

Notwithstanding the foregoing, the application of the protection against retaliation regime shall be conditional on compliance with the following requirements:

- a) The complaint has been filed in compliance with the requirements outlined in this Policy.
- b) The person responsible for DHV channeling the reports has reason to believe that the information reported is true at the time the report is filed, even if the complainant has not been able to provide conclusive evidence.
- c) The report falls within the target scope of the channel.

On the other hand, whistleblowers who report the following are expressly excluded from protection:

- d) Information that is already fully available to the public.
- e) Complaints that are inadmissible.
- f) Information related to interpersonal conflicts or affecting only the complainant and the respondent.
- g) Mere rumors.
- h) Information related to violations not included in the target scope of the channel.

In the event of any retaliation, DHV will take appropriate action and provide the Whistleblower with the necessary support to restore their rights and repair the damages suffered.

4. FALSE REPORTS AND/OR INFORMATION

The submission of false or distorted information, as well as information obtained illegally, will be expressly excluded from the protection guaranteed by this Policy.

In this sense, false communications, and complaints, which are made in bad faith, without reasonable grounds, or to harm third parties, may give rise to labor sanctions, administrative liability, or even possible criminal liability.

Thus, and without prejudice to the specific provisions that may be established in the applicable collective agreement, the submission of false complaints and/or the submission of false information through the whistleblowing channel may constitute a breach of contractual good faith and result in the imposition of labor sanctions.

In turn, by the provisions of article 63 of Law 2/2023, the following actions will be considered very serious infringements, punishable by fines of between 30,001 and 300,000 euros (art. 65.1 a) Law 2/2023):

1. Any action that entails an effective limitation of the rights and guarantees provided for in this law introduced through contracts or agreements at an individual or collective level and, in general, any attempt or effective action to hinder the submission of communications or to prevent, frustrate or slow down their follow-up, including the provision of false information or documentation by those required to do so.
2. Knowingly communicating or publicly disclosing information is false.



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For all these reasons, in the event of the submission of false complaints and/or information, DHV reserves the right to take appropriate legal action to defend its interests and those of its collaborators.