



DHV Tecnología Espacial Avanzada Malagueña, S.L.  
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## REGULATIONS OF THE WHISTLEBLOWING CHANNEL:

DHV Tecnología Espacial Avanzada Malagueña, S.L.

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## 1. INTRODUCTION

The prestige, image, and reputation of DHV Tecnología Espacial Avanzada Malagueña, S.L. (*hereinafter, "DHV" or the "Company", referred to indistinctly*), is a direct consequence and a faithful reflection of its firm commitment to legality, ethics and its corporate values, among other issues. As an essential principle of the organization, it is necessary that all DHV personnel, and those who act on their behalf or their behalf, follow and respect at all times the legislation in force, the Code of Ethics, and, in short, the internal policies and procedures.

However, at DHV we are also aware that the inappropriate behavior of a single professional can damage the image and reputation of the Company at any time. And even generate criminal liability for DHV, as a legal entity.

For this reason, DHV is actively working to prevent and avoid the possibility of this happening. In this regard, the current legislation reinforces the need for companies to have "*Criminal Risk Prevention Models*": control systems and mechanisms that make it possible to prevent, detect, and react to the risk of any of their members committing criminal activity, even if it could reach or benefit the organization.

For the effectiveness of these prevention models, the **whistleblowing channel** plays a fundamental role, which allows compliance with the legal obligation to report possible infractions and non-compliance. This is in line with DHV's culture and is enshrined in the Company's Code of Ethics.

The whistleblowing channel implemented by DHV is configured and regulated in such a way that the necessary conditions of confidentiality, security, and independence are guaranteed at all times. In the same way, and as an additional reinforcement, this channel has a series of measures to prevent the whistleblower from suffering any retaliation for the mere fact of having made a complaint.

That is why, through this document, following the approval of Directive (EU) 2019/1937 of the European Parliament and the Council (on the protection of persons who report breaches of European Union law), and by the provisions of Law 2/2023, of 20 February, To regulate the protection of people who report regulatory and anti-corruption violations, the whistleblowing channel that DHV has implemented is updated and regulated.

## 2. SUBJECTIVE SCOPE

This whistleblowing channel belongs to and is made available to DHV Tecnología Espacial Avanzada Malagueña, S.L., as well as to all the companies belonging to its Group, by the provisions of article 42 of the Commercial Code, in the terms set out in article 11 of Law 2/2023, of 20 February, regulating the protection of people who report regulatory and anti-corruption infringements.

## 2.1 Who can report?

(a) The following persons may file complaints through this reporting channel:

- Employees.
- Personnel made available by ETTs.
- Trainees and trainees.
- Candidates who are in a selection process.
- Members of DHV's administrative, management, and supervisory body.
- Partners and shareholders of DHV.

All of them, hereinafter, the "Staff".

In any case, it is reminded that employees, ETT staff, interns, and volunteers have a legal obligation to report if they detect any irregularity.

(b) Complaints and inquiries may also be made:

- Self-employed external collaborators.
- Any person working for (or under the supervision or direction of) a DHV supplier, contractor, or subcontractor.
- Any company – as a legal entity – that collaborates or provides its services for DHV.

Hereinafter referred to as "Third Parties".

## 2.2 Who can be reported through the whistleblowing channel?

All DHV personnel or any company belonging to the same group of companies of DHV, by the provisions of article 42 of the Commercial Code, and their Third Parties (2.1), who have committed, are committing, or are about to commit any irregularity or engage in any conduct provided for in the objective scope detailed in the following section.

## 3. TARGET SCOPE

### 3.1 What conduct can be reported through the channel?

Through this channel, any conduct that may constitute a breach of current legislation, DHV's internal regulations, and its Code of Ethics may be reported. More specifically, irregularities and

non-compliance in the following areas and matters must be reported through this reporting channel:

- Occupational Health and Safety, Workplace Harassment, Sexual Harassment, Gender-Based Harassment;
- Professional development, equal treatment, and opportunities, or any discrimination;
- Relationship with third parties (conflicts of interest, gifts, fraud, corruption, bribes, illicit collections, and payments, or insider information);
- Competition Law or Unfair Competition;
- Intellectual or Industrial Property;
- Protection of personal data;
- Failure to comply with legal policies and regulations (labor, physical or legal in general);
- Environment and sustainability;
- Financial, accounting, or tax issues; and in the case of a harassment complaint, the protocol established for such cases will be followed.

The facts complained of may be past, present, or future. It is not necessary to have evidence to file a complaint, but, without prejudice to the outcome of the complaint, a well-founded suspicion will be sufficient provided that the complaint is made in good faith.

Hereinafter referred to as the "target scope" of the channel.

### **3.2 What behaviors are not covered by this channel?**

Complaints and claims filed by customers for reasons unrelated to the content of this document are not part of the scope of this channel.

Likewise, any claim or claim that may be made by the Staff or by Third Parties, which does not imply an infringement by DHV, will be excluded from the objective scope of this channel.

## **4. WAYS AND REQUIREMENTS FOR MAKING INQUIRIES AND COMPLAINTS**

### **4.1 How can a complaint be filed?**

Complaints may be filed through the following channels:

- Through the platform set up for this purpose on the DHV website.
- By post: Calle Severo Ochoa 13, 29590, Málaga, Spain. To the attention of the Compliance Officer (CO, hereinafter), including the mention "confidential" on the envelope.

- Verbally (in person or by telephone): through the Compliance Committee (hereinafter, "the Committee"), made up of the head of the Legal Department (hereinafter, "CO") and the Human Resources department. In these cases, the OC will document, confidentially and internally, the case.

If the complaint is received by a different member, he or she will immediately inform the CO without the need to assess/analyze its content or keep a copy of it, if applicable.

In the same way, information will be provided on DHV's corporate website, in a clear and accessible way, about the external channels for reporting to the competent authorities and, where appropriate, to the institutions, bodies, or agencies of the European Union, once such information has been approved and made public.

#### **4.2 What are the requirements for reporting?**

The filing of a complaint must meet the following formal requirements:

- Submit through one of the channels provided in section 4.1.
- If the complaint has been submitted in writing (by e-mail or post), it must be submitted by the contents of the Form attached as Annex I.
- Attach all the information and evidence available to the complainant.

It must also meet the following material requirements:

- Be carried out in good faith and deal with the facts (without prejudice to the inaccuracy or omission that may be committed involuntarily by the complainant).
- Deal with facts within the objective scope of the channel (3.1).

### **5. WHISTLEBLOWER PROTECTION**

#### **5.1 Anonymity and confidentiality of the whistleblower**

Complaints can be made anonymously. For this reason, the whistleblower may, at his/her discretion, identify himself or herself or submit his/her complaint anonymously. However, if the whistleblower decides to identify themselves, DHV will guarantee the utmost confidentiality and protection. In this way, except for those exceptions provided for by law, the identity of the accused will not be provided to any third party. Thus, the identity of the complainant may only be provided to the Judicial Authority, the Public Prosecutor's Office, or the competent administrative authority (in the context of a criminal, disciplinary, or punitive investigation).

In addition, DHV persons who, due to their functions, may have access to and know the complaints that are filed and the identity of the complainant, are obliged to maintain due confidentiality and professional secrecy, both regarding the identity of the complainant and their content. In any case, if the complaint is filed anonymously, special precautions will be taken to preserve the presumption of innocence and privacy of the accused.

## **5.2 Prohibition of Retaliation**

During the investigation of a complaint, the persons concerned shall have the right to the presumption of innocence, the right of defense and access to the file, in the terms regulated in this Regulation, the protection of their personal data, as well as the right to their honor and personal and family privacy. Any retaliation (including threats and attempted retaliation) against persons who file a complaint is expressly and strictly prohibited. To this end, DHV will make every effort to prevent, prosecute, and sanction any type of retaliation against a bona fide whistleblower.

As a consequence of the above, anyone who files a complaint complying with the requirements of section 4 above will be protected against any type of retaliation, discrimination, and penalization motivated by its submission.

This prohibition of retaliation shall not, where appropriate, preclude disciplinary action where the internal investigation determines that the complaint was false and that the complainant was aware of its falsity, thereby acting in bad faith.

## **5.3 Conditions for protection**

The persons referred to in section 5.1 above shall be subject to the protection regime provided for in this Regulation, provided that:

- The complaint has been filed in compliance with the requirements outlined in these Regulations.
- There are reasonable grounds to believe that the information reported is true at the time the complaint was filed, even if the complainant has not been able to provide conclusive evidence; and
- The complaint falls within the objective scope of the channel.

## **5.4 Incompatibilities and/or conflict of interest**

If any of the persons involved in a complaint is related by kinship, affinity, or consanguinity to any of the parties involved in its management, investigation, or resolution, the latter will be invalidated from intervening.

## **5.5 Rights and duties of the whistleblower**

The rights of the whistleblower are as follows:

- Right to non-retaliation as long as you act in good faith
- Right to confidentiality and anonymity

- The right to be informed about admission or inadmissibility and the outcome of the investigation, if any.

On the other hand, the duties of the whistleblower are:

- Act in good faith.
- Provide the data and documents available to them that are related to the facts denounced.
- Duty of confidentiality: as far as possible, maximum confidentiality is required during the processing of the complaint.

## **5.6 Rights of the Respondent**

- The right to be aware of the complaint made against them as soon as the appropriate checks have been carried out and the file has been admitted for processing, if it is not admitted, it will be optional for the accused to be informed.
- Likewise, the accused has the right of access to the personal data concerning him or her and to the facts that are the subject of the complaint, except for the identity of the complainant and other persons affected by the file.
- The right to be informed about the resolution of the complaint, which has been admitted and investigated, if applicable.

## **6. PROCEDURE FOR THE PROCESSING AND INVESTIGATION OF COMPLAINTS**

### **6.1 Phases in the processing and investigation of complaints**

In the processing and investigation of the complaints that are submitted, the phases detailed below will be followed.

The investigation will have a maximum duration of three (3) months, counting from the filing of the complaint. However, exceptionally, if there are relevant reasons that make it advisable, successive extensions of one (1) month may be agreed for its conclusion, up to a maximum of three (3) extensions.

#### **6.1.1 Phase I: Reception, registration, and preliminary analysis. Admission to processing.**

a) Receipt, acknowledgment of receipt, and registration of written complaints:

All complaints made will be received by the OC, who may choose to forward them to the Committee. If the complainant has provided a secure and reliable means of communication, receipt will be acknowledged within seven (7) business days. Exceptionally, if such acknowledgment of receipt could jeopardize the confidentiality of the complaint, this period may be extended up to a maximum of fifteen (15) days. At the same time, the OC will assign a code to the complaint, open the corresponding file, and proceed to register it in a non-public



register that can only be accessed by the OC, the Committee, if applicable, and the person to whom it may be delegated.

In addition, third parties may only be allowed access if ordered to do so by a court.

b) Specialities of verbal complaints:

If the complaint is filed verbally (in person or by telephone)

1. Within a maximum period of seven (7) working days from its receipt, the OC shall offer the complainant the possibility of formulating, ratifying, expanding, or clarifying the complaint in a face-to-face meeting.

2. If the whistleblower agrees to hold such a face-to-face meeting, the OC (or the external expert specialized in Compliance and Whistleblowing Channel whom DHV may engage and appeal to whenever it deems appropriate and with whom the relevant data processor contract will be signed) shall document the report by videotaping it (if the whistleblower gives his/her consent) or by transcribing the conversation, in a written record. At this meeting:

- The complainant may be accompanied, if he/she so wishes, by a lawyer;
- To ensure due confidentiality, those who attend this meeting will be informed in writing of their duty of secrecy and confidentiality, as well as of all legal information on Data Protection.
- The minutes drawn up will be signed by those present at the meeting. If, for any reason, the complainant or someone else does not want to sign it, it will be recorded as such and the investigation will continue.

3. If the complainant does not wish to hold any face-to-face meeting, the OC shall transcribe the content of the complaint in writing as faithfully and accurately as possible, so that it can be filed in the file.

c) Preliminary analysis:

- The Investigator of the complaint will be, as a general rule, the CO or, in his absence, the external expert referred to in the previous section. The identity of the Instructor shall be recorded by the OC when the complaint is registered. However, the OC will supervise the management and investigation of the complaints initiated by this External Expert, providing support, assistance, and advice at all times.
- The Instructor will receive the report and, where applicable, the video recording or minutes of the meeting or transcript of the conversation – as appropriate – together with any documentation that the complainant may have provided.

- If the complainant has identified himself, we will try at all times to keep communication open with him, to clarify any doubts that may arise, or to ask for possible additional information.
- The Investigator will carry out a preliminary analysis of the complaint and, depending on its content and evidence provided, will decide whether or not it is admissible.

d) Inadmissibility of the complaint.

The Investigator, in collaboration with the Committee, will decide that the complaint will be inadmissible when any of the following causes are present:

- The complaint does not comply with the formal or material requirements set out in these Regulations.
- The facts denounced lack a minimum of credibility.
- The complaint is unfounded
- There are reasonable indications, in the opinion of the Investigator, that the information provided with the complaint has been obtained through the commission of a criminal offense;
- The complaint does not provide new and significant information concerning a previous complaint that has already been concluded (unless the legal situation has changed or there is a new fact). Such inadmissibility and the information that may have been collected while remaining blocked shall be recorded in the register.

e) Admission of the complaint for processing. When the complaint complies with the requirements of these Regulations, it will be admitted for processing and the investigation phase will begin.

If necessary, the Instructor will propose the adoption of precautionary measures to protect the complainant and/or prevent the repetition of the irregular behavior. Measures must be justified, reasoned, and proportionate.

Information to the affected parties: Once the OC decides whether or not to admit the complaint for processing, and if the complainant has identified himself and provided a secure and reliable means of communication with him, the Instructor will communicate this to the complainant within a maximum period of seven (7) working days, counted from such decision. They are informing you in a summary manner of the reasons for such a decision.

This period may be extended by the Instructor up to a maximum of fifteen (15) business days, if there is any reason that, at its discretion, so advises. DHV will put in place the necessary mechanisms to ensure that recipients are aware of and have access to the Privacy Policy. This, in any case, is before the filing of a possible consultation or complaint.

### 6.1.2 Phase II: Investigation of the facts denounced.

- a) General principles: In certain cases, the person in charge by area of action (hereinafter, "responsible") will act in the management of the file in coordination with the OC and the Committee.

The Investigator (and, where appropriate, the person in charge) will carry out the investigative steps that, in his opinion, are necessary to verify the veracity of the facts denounced. Such proceedings shall at all times respect the following rules and principles:

**1. Proportionality**: the data and information collected during the investigation shall be limited to those strictly and objectively necessary to verify the reality of the facts denounced.

**2. Right to an impartial (and, where applicable, responsible) Instructor.**

**3. Equality between the parties**: unfair situations of privilege of one of the parties (complainant or accused) to the detriment of the other will be avoided.

**4. Right of defense**: the defendant's guarantee that allows him to request and provide evidence, as well as to refute the evidence presented against him.

**5. Right of adversarial proceedings**: the right of the parties - complainant and defendant - to assert their respective claims and to be heard.

**6. Right to Honor, Personal and Family Privacy, and Protection of Your Personal Data.**

**7. Right to the presumption of innocence** of the person under investigation: every person is presumed innocent and will be treated as such throughout the processing of the investigation file, until proven responsible for the facts denounced.

All DHV personnel and entities belonging to the same group will be obliged to cooperate loyally with the investigation and to maintain secrecy about its contents. The testimony of witnesses and persons concerned shall be strictly confidential, especially about the identity of the complainant.

The participation in the proceedings carried out throughout the investigation by any person other than the Instructor, the complainant the accused, and their lawyer will inexcusably require the prior signing of the confidentiality commitment established by the Instructor. In addition, personal statements will be made at times and on-premises that do not jeopardize their necessary reserved and confidential nature. Whenever the Instructor deems it appropriate, they may be carried out in an online format, by videoconference system.

In all the proceedings carried out, the Instructor will respect at all times the DHV Code of Ethics, as well as the current regulations on data protection, the Workers' Statute, and the applicable Collective Bargaining Agreements.

b) Procedures to obtain information and documentation.

The Instructor will try to gather as much information and documentation as possible related to the facts denounced.

Thus, for example, the Instructor will be able to access the professional email of the respondent, the corporate files, the record of telephone calls made by the accused from the corporate devices, the records of entries and exits of the organization's premises, their records of expenses and professional trips, the backup of the affected professional computers, etc. as well as any other information of a professional nature that may be necessary for the investigation of the facts.

The Instructor, within the framework of the procedures to obtain information and documentation, will observe at all times the provisions of the Security Policy and Rules for the Use of DHV's Information Systems, to guarantee the confidentiality, integrity, availability, and security of the information to which he/she may have access and manage. as well as respect for the right to personal and family privacy of the accused and other affected persons.

c) Personal statements of the defendant and witnesses

Once the investigator has the documentation and information that he or she has deemed appropriate, he or she will hold a hearing with all those affected and witnesses and will carry out any additional investigative steps he or she deems necessary.

When the complainant and witnesses, as appropriate, are scheduled to be heard, the Investigator will summon them at least 7 days in advance.

At the beginning of each interview, or statement, the Instructor shall inform the interviewee (i) of the purpose of the investigation and the interview; (ii) your rights; (iii) that, by these Channel Regulations, DHV will not accept retaliation for the information you may provide; (iv) the different issues imposed by the Data Protection regulations, as well as (v) the confidential nature of the interview.

Interviews will be videotaped if authorized by the person giving evidence. If it does not authorize it, a written record of the declaration shall be drawn up and submitted for the signature of the declarant. If he refuses to sign it, the Instructor shall record this circumstance and the declaration shall be considered as terminated without further ado.

When the Investigator is going to take a statement from the accused, if the latter so requests, a member of the workers' representative body may be present (but not intervene), failing

which two employees not affected by the investigation process appointed by the latter, as well as a lawyer to assist him and ensure his rights.

In the statement of the accused, the Instructor:

- Inform you succinctly of the facts that are the subject of the file.
- Invite you to present your full version of the facts.
- Ask you any questions they deem appropriate.
- It will inform you of your right to provide the means of evidence that it deems appropriate to support your defense. You will have 10 days to do so.

#### **6.1.3 Phase III: Issuance of internal investigation report and proposed resolution**

The Investigation of the file will conclude with the issuance of an Internal Investigation Report by the Investigator ('the Report').

The Report shall include a reasoned Resolution Proposal on any of the following decisions: (i) the existence or non-existence of a breach (including a proposed sanction, without the need to specify the specific penalty), (ii) or the practice of additional proceedings that may be necessary to determine whether or not there has been a breach.

#### **6.1.4 Phase IV: Completion of the investigation: archiving or disciplinary regime**

Once the investigation has been concluded and the Report and Resolution Proposal have been shared, the Instructor will transfer the report to the Response Committee and the Response Committee will deliberate internally and adopt one of the following decisions:

- a) **Archiving of the complaint:** It may be agreed to file the complaint when it considers that the facts reported have not been sufficiently proven, or they do not constitute an infringement included in the objective scope of the whistleblowing channel.

The OC shall inform the complainant and the respondent of such decision, in this order, within a maximum period of 7 working days.

- b) **Proposal of disciplinary measures:** When the facts reported have been sufficiently proven and, in addition, constitute an infraction included in the objective scope of the whistleblowing channel, the OC:
- (i) It shall formulate in writing a proposal for a resolution, duly justified, of the possible disciplinary measures to be adopted.

- (ii) It will forward the complaint, the documented results of the investigation, and the proposed sanction to the Human Resources department as responsible for implementing the specific measures adopted.

Finally, if appropriate, and depending on the result of the investigation, the adaptation or improvement of the Model will be assessed to avoid possible similar cases in the future that may lead to some type of non-compliance.

## **7. REGISTRATION & ARCHIVING**

All communications (inquiries and complaints) received, as well as replies and related documentation, must be duly recorded and archived. The aforementioned documentation must be kept for a minimum period of 10 years, to deal with possible claims that may be made or to comply with any legal obligations that may be required. In any case, the storage, and blocking of personal data and the applicable technical measures must follow DHV's internal regulations.

## **8. PROTECTION OF PERSONAL DATA**

When designing and reviewing this channel, DHV fully complies with applicable data protection regulations; in particular, European Union Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons about the processing of personal data and the free movement of such data (hereinafter, the "General Data Protection Regulation") and its implementing regulations.

## Annex 1

### Form to file a complaint via email/post/verbal.

Complainant's first and last name *(optional)*

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Relationship the complainant has with DHV *(e.g., employee, vendor, contractor, franchisee, etc.)*.

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If you are an employee, please indicate the Department or Area to which you belong *(optional)*

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If you would like to hold an in-person meeting, please answer YES below. *Otherwise, leave the space blank.*

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Address or means of notification chosen by the complainant, e-mail, postal mail or telephone *(optional)*.

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Name and surname of the person denounced and the department to which he/she belongs

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Description of the facts

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If applicable, attach the supporting documentation on which the complaint is based.

You declare that this communication is made in good faith and for facts of which I have become aware, directly or indirectly, without prejudice to the possible lack of evidence, or any possible error, inaccuracy, or omission that you may commit involuntarily.

Information on data protection: The personal data provided through this whistleblowing channel will be processed by DHV as a legally responsible entity, in compliance with the legal obligations arising from the Law on the Protection of Whistleblowers and to try to prevent the commission of possible criminal activities. Such data will not be passed on to any third party. The persons involved may exercise their rights of access, rectification, deletion, limitation of processing, or opposition, in the terms established by law, by contacting **XXXXXXXXXXXX**.