



WHISTLEBLOWING CHANNEL POLICY

OCTOBER 2022



DVP
SOLAR



- DEVELOPING **RENEWABLE HORIZONS** -

TABLE OF CONTENTS

INTRODUCTION 4

OPERATION OF THE WHISTLEBLOWING CHANNEL 5

How to access

Who receives the information

Acknowledgement of receipt

Content of communications

Management of communications received

Register of Communications received and
Protection of personal nature data

Whistle-blower protection and guarantees

Outsourcing the management of the whistleblowing channel

APPROVAL AND EFFECTIVE DATE 7

INTRODUCTION

The Code of Ethics of DVP Solar Worldwide, S.L. (“DVP Solar” or the “Company”) reflects our commitment to ethical culture, integrity, and business honesty. It sets out principles and standards of behaviour for employees, managers, and directors, as well as expectations of third parties who deal with us.

Its purpose is essentially to serve as a starting point for the Company’s ethical management and regulatory compliance model and, consequently, to guide the actions of our employees, managers, and directors.

In accordance with the Code of Ethics, Covered Persons are obliged to report potentially illegal conduct or non-compliance through the communication channels set up by the Company. They

may also use these channels to communicate doubts or make suggestions.

DVP Solar has established a Whistleblowing channel to enable any person (internal or external) to report, not only breaches or potential illegal actions, but also questions, concerns or suggestions regarding Ethics and Regulatory Compliance.

The regulation established in this Policy in relation to the operation and supervision of the DVP Solar Whistleblowing channel has been deployed in accordance with the requirements established in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, despite at the date of publication of the Policy, the transposition of the Directive into Spanish law has not yet taken place.

Likewise, the Policy appropriately observes all the requirements regarding the protection of personal data established in Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (“LOPDGDD”).



OPERATION OF THE WHISTLEBLOWING CHANNEL

How to access

The DVP Solar Whistleblowing Channel is accessible via the email address denuncias@dypsolar.com.

Who receives the information

The information submitted to the Whistleblowing channel will be received solely and exclusively by the members of the **Compliance Committee of DVP Solar**. The members of the Compliance Committee understand and undertake to observe the duties of confidentiality set out in this Policy. In this regard, they shall be obliged to establish and maintain the measures of caution and protection of the information contained in the communications received.

Acknowledgement of receipt

Unless there is a just cause, the Compliance Committee must acknowledge receipt of the communication received through the Whistleblowing channel within a maximum of 7 calendar days.

Content of communications

The Compliance Committee recommends that the reports submitted include all the information necessary for a proper investigation of the matter. Specifically, they should include at least

- ▶ A clear and detailed description of the events reported
- ▶ Identification of the company where the events occurred
- ▶ Identification of the person(s) involved.
- ▶ Any other information and/or supporting documentation relevant to the investigation and resolution of the complaint.

Management of communications received

Communications received through the Whistleblowing channel shall be handled in accordance with the Rules of Procedure of the Compliance Committee, which determine the procedures necessary for the initial assessment, investigation and reporting of the matters dealt with by the Committee.

The Compliance Committee shall handle the com-

munications received diligently and in compliance with the principles of respect and protection of whistle-blowers, confidentiality and secrecy, diligence and speed, contradiction, information and possibility of correction, restitution of victims, protection of victims' health, prohibition of reprisals, precautionary measures, and data protection.

Unless there is a just cause, it is established that the time limit for a definitive response to the communication received may not exceed three months from the date of acknowledgement of receipt.

Register of Communications received and Protection of personal nature data

In accordance with the provisions of the Compliance Committee's Operating Regulations, the Committee must keep a "Communications Register" with summary information on all communications received (identification code of the complaint, reporter, description of the matter, and any other relevant information).

All information contained in the Register of Communications must be kept in custody and maintained by the Compliance Committee, which shall guarantee the confidentiality of relevant information.

Furthermore, in compliance with the applicable regulations on Personal Data Protection, particularly the General Data Protection Regulation ("GDPR") and the LOPDGDD, all information and documentation relating to complaints received shall be kept solely and exclusively for the period necessary and proportionate for the purpose for which they were collected. Data of a personal nature that have been collected through the complaints received, shall be deleted within the period established in the DVP Solar's Personal Data Retention Policy and, in any case, within a maximum period of two years from receipt of the complaint.

Whistle-blower protection and guarantees

The Whistleblowing channel will be managed, in all cases, under two fundamental premises with the aim of guaranteeing the protection of whistle-blowers and informants:

► **Duty of confidentiality:** All information received through the Whistleblowing channel must be managed with the maximum guarantees of confidentiality. In particular, the identity or any other data from which the identity of the whistle-blowers may be inferred shall not be disclosed without their prior consent.

► **Prohibition of retaliation:** The Compliance Committee is responsible for ensuring that no retaliation of any kind is taken against whistle-blowers, including threats of retaliation and attempted retaliation (e.g., suspension, dismissal, demotion or denial of promotion, denial of training, imposition of disciplinary measures, coercion, intimidation, harassment, or ostracism, etc.).

This guarantee will always apply to all bona fide communications, irrespective of the findings of the investigation process.

Outsourcing the management of the whistleblowing channel

The Compliance Committee, in the exercise of its functions, may decide to outsource the management of the Whistleblowing channel, including its configuration, the receipt of communications, the recording of communications and even the performance of the relevant investigation work, if appropriate.

In any event, the Compliance Committee must ensure that the third party that takes over the management of the Whistleblowing channel also observes all the principles of action, requirements and guarantees established in this Policy.

APPROVAL AND EFFECTIVE DATE

The Whistleblowing
channel Operating
Policy was approved
by the Compliance
Committee on 13th
October 2022.

From the date of its
publication, it will be in force
and must be complied with
by all Covered Persons.



- DEVELOPING **RENEWABLE HORIZONS** -



DVP SOLAR
- DEVELOPING RENEWABLE HORIZONS -

