

Sateliot's Infringement Reporting System Policy  
(Whistleblowing Policy)

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## 1. Introduction

Citizen collaboration is a key element in our rule of law and is contemplated in our legal system as a duty of all citizens when they witness the commission of a crime, as set out in the Criminal Procedure Act.

People who work for an organisation or are in contact with it in the context of their work activities are often the first to become aware of acts that constitute crimes or that violate the company's good practice and principles of action. By reporting breaches of the law, they act as whistleblowers and thus play a key role in uncovering and preventing such breaches and protecting the well-being of society.

However, potential whistleblowers often refrain from reporting their concerns or suspicions for fear of reprisals. In this context, there is growing recognition of the importance of providing balanced and effective protection for whistleblowers. Thus,

- **Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019** on the **protection of persons who report breaches of Union law** requires companies and public entities to have internal reporting channels because it is considered preferable for information on irregular practices to be known by the organisation itself in order to correct them or repair the damage as soon as possible.
- **Law 2/2023, of 20 February**, regulating the **protection of persons who report regulatory infringements and the fight against corruption**, transposes the aforementioned European Directive into Spanish law. This Law, in addition to protecting those who report on the infringements of EU law provided for in the Directive of the European Parliament and of the Council of 23 October 2019, also covers serious and very serious criminal and administrative infringements of our legal system.

**SATELIOT IOT SERVICES S.L.** (hereinafter SATELIOT or the Company), is committed to conducting its business ethically, with integrity and honesty, always acting transparently and with respect for people and their environment.

In compliance with current regulations, Sateliot has approved **this Sateliot Whistleblowing Policy**, which sets out the general principles and procedure for reporting breaches committed by the Company and the protection of informants and whistleblowers as provided for in **Directive (EU) 2019/1937** of the Parliament and of the Council of 23 October 2019 and **Law 2/2023** of 20 February, which implements it.

This internal system will be the preferred channel of communication without prejudice to the possibility of external recourse to the Independent Authority for the Protection of Whistleblowers A.A.I. as provided for in the aforementioned Law 2/2023.

## 2. To which type of communications does the system apply

Any acts or omissions which may constitute:

### 1. Infringements of European Union law which

- i. Concerns any of the matters listed in Annex I to Directive (EU) 2019/193 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law.
- ii. Affect the financial interests of the Union or
- iii. They have an impact on the internal market.

### 2. Serious or very serious criminal or administrative offences

### 3. Criminal offences

4. **Cases of harassment and discrimination on the grounds of gender** as set out in Sateliot's **Protocol for the Prevention of Harassment** in the Workplace.

*For more details on the typology of offences, see Annex 1.*

## 3. Who can report an infringement

The communications may relate to **facts known in the context of an employment or professional relationship that is still in force, has ended or has not yet begun** (for example, if it concerns infringements relating to recruitment or pre-contractual negotiation processes). In this regard, the following may report:

- Employees of the Company in active employment
- Employees who have already terminated their employment relationship with the Company
- Candidates to start an employment relationship with the Company
- Volunteers, trainees and workers in training periods.
- Contractors, suppliers or any external company that has had a business relationship with the Company
- Shareholders, members of the administrative body and management

## 4. What guarantees of protection do the whistleblower and the person(s) reported have?

Whistleblowers may report, in good faith, without fear of reprisals, confidentially and/or anonymously, facts referred to in section 2 above that they observe in the Company's actions.

The following premises shall be taken into account in all communications:

- Guarantee of **confidentiality** of the identity of the informant and of any third party mentioned, as well as of the treatment of the information and its investigation.
- **Guarantees against retaliation.**
- Respect for the **principle of presumption of innocence** and the right of defence of the parties concerned.
- Guarantees of **independence, impartiality** and absence of conflicts of interest.
- **Effective handling** of communications.

## 5. Who the system protects

The scope of protection, in addition to the reporter, extends to persons associated with the reporter. In particular, the protection measures also apply, where appropriate, to:

- Persons who, within the organisation in which the whistleblower provides services, assist the whistleblower in the process.
- Persons related to the whistleblower and who may suffer reprisals (such as colleagues or family members).
- Legal persons for whom the reporting person works or is otherwise related in an employment context or has a significant involvement.

## 6. Duties of the whistleblower

The complainant must comply with the following obligations:

- Duty to act in good faith. Complaints in bad faith or any abuse of the system could lead to disciplinary sanctions.
- Duty to provide available evidence, data and/or documents relevant to the facts reported.

- Duty of confidentiality regarding the submission of the complaint and the content of the complaint.

## 7. Who is responsible for the Information System

The person responsible for the management of the system and the processing of communications is Mr. José Carrero, Chief Financial Officer of SATELIOT.

Sateliot's **Compliance Committee** shall be responsible for receiving, investigating and resolving communications and/or queries.

Members of the Compliance Committee:

- Mr. José Ramón Carrero Muñoz- Chief Financial Officer / CFO.
- Mr. Carlos Riopedre Saura - Managing Director / COO
- D<sup>a</sup> Gloria Garcia Capdevila - Executive Assistant
- Ms Àngels Herrero Canal - HR Generalist
- Alternate: Ms. Elisabet Fonalleras Nadal - Regulatory Manager

In the event that a member of the Committee cannot be objective in his or her assessment due to a conflict of interest with the communicating party, the Company's management will be notified in order to request and carry out his or her substitution.

## 8. How communications may be made

Reports can be made **by name or anonymously** and can be made verbally, by leaving a voice message on the telephone number +34 651 849 324 (with the consent of the informant):

1. **verbally**, by leaving a voice message on +34 651 849 324 (with the informant's prior consent, verbal reports must be documented by means of a recording or transcription, offering the informant the possibility of reviewing and signing it in the latter case).

or

2. **in writing**, by accessing the channel provided on the website of Personio SE & Co. KG (PERSONIO) and filling in the corresponding form or by sending a letter to the following address, SATELIOT's registered office: c/ Berlín, 61 (08029 - Barcelona). In the latter case, the informant must fill in the required fields in the form (available on the website or in Annex 3 of this Policy).

or both

3. **in person**, by requesting a meeting by telephone +34 651 849 324 or by e-mail jose@sateliot.com.

The informant may indicate the way in which he/she prefers to receive notifications regarding the processing of the communication, indicating an address, an e-mail address or a safe place for this purpose.

## 9. Procedure

SATELIOT's management guarantees the activation of the internal procedure when any of the events listed in the Whistleblowing Policy are reported.

### 9.1. Receipt of communications

Notifications made through any of the channels envisaged in section 8 are received by the **Compliance Committee**.

**Acknowledgement of receipt** shall be sent to the informant automatically or within a **maximum period of 7 days**, depending on the channel used.

In the event of a request for a **face-to-face meeting**, an appointment shall be made **within 7 days of the communication**.

Confidentiality is guaranteed when the report is sent through other reporting channels than those established or to members of the personnel not responsible for its processing, who shall be warned of the classification as a very serious infringement of its violation and, likewise, the establishment of the obligation of the recipient of the report to immediately forward it to the System Manager.

### 9.2. Investigation

The Compliance Committee shall make an initial assessment of the suitability of the reporter and the reported case to ensure that they fall within the framework contemplated by this policy and, if appropriate, initiate the investigation.

When the facts may be indicative of a criminal offence, the information shall be immediately forwarded to the Public Prosecutor's Office. Where the facts affect the financial interests of the European Union, the matter shall be referred to the European Public Prosecutor's Office.

The possibility shall be given to maintain communication with the informant and, if deemed necessary, to request additional information from the informant.

The person concerned shall be informed of the acts or omissions attributed to him or her and has the right to be heard at any time. Such communication shall take place at such time and in such manner as is deemed appropriate to ensure the proper conduct of the investigation.

The presumption of innocence and the honour of the person concerned shall be respected at all times.

### 9.3. Resolution

The Compliance Committee shall be responsible for issuing a final and conclusive decision on the basis of the investigations.

The **resolution period is a maximum of 3 months from receipt of the communication**; however, if the resolution cannot be obtained within the indicated period due to specific circumstances of the case, in particular, the nature and complexity of the subject matter of the communication, which may justify the investigation being delayed, the parties involved shall be informed of the expected closure period, which, in any case, shall not exceed a further 2 months.

## 10. External channel

Without prejudice to the access to the preferential channel contemplated here, at any time, any natural person who forms part of any of the groups with access to the Information System may contact the Independent **Autoridad Independiente de Protección del Informante (A.A.I.)** or the corresponding regional authorities or bodies, to report the commission of any actions or omissions included in the scope of application of Law 2/2023.

In the case of Catalonia, the Autonomous Community where Sateliot has its headquarters, the competent authority where the alerter or whistleblower can contact is:

**Oficina Antifrau de Catalunya**

[autoritatproteccio@antifrau.cat](mailto:autoritatproteccio@antifrau.cat)



## Annex 1: Details of reportable communications

This Policy applies to communications covering the following areas:

### 1. Breaches of European Union law that

- i. affect any of the **matters listed in Annex I of the Whistleblowing Directive (EU) 2019/1937**. Among them, we highlight, due to Sateliot's activity, those affecting the areas of:
  - i. public procurement
  - ii. protection of the environment, including waste management
  - iii. protection of privacy and personal data, and security of networks and information systems
- ii. affect the **financial interests of the Union** as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) which establishes the shared responsibility of the Member States and the Union for the adoption of **measures to combat fraud** affecting the financial interests of the Union or
- iii. affecting **the internal market** as referred to in Article 26(2) TFEU, **including infringements of EU competition rules** and aid granted by States, **as well as infringements** relating to the internal market in relation to acts infringing corporate tax rules or practices aimed at **obtaining a tax advantage** that defeat the object or purpose of the applicable corporate tax law.

2. **serious or very serious criminal or administrative offences**; in any case, this shall include all serious or very serious criminal or administrative offences **involving financial loss to the Treasury and Social Security**.

3. **criminal offences**, including (examples, non-exhaustive list):

- i. Fraud
- ii. Facilitation of payments
- iii. Bribery
- iv. Trading in influence
- v. Collusion

*See definitions in Annex 2*

4. **cases of harassment and discrimination on the grounds of gender as defined in Sateliot's Protocol for the Prevention of Harassment** in the workplace

Examples of offences included in the above areas are:

- Financial fraud
- Accounting fraud
- Non-financial reporting fraud
- Misappropriation of corporate funds
- Environmental crime
- Breaches of confidentiality
- Financial abuse by suppliers or customers
- Paying a public official to speed up a procedure or to obtain a licence or tender
- Agreeing with a competitor on prices or services to the detriment of consumers and competition
- Significant deficiencies or weaknesses in internal control systems or any other auditing or accounting matters

## Annex 2: Definitions of some corruption scenarios

The following are some of the corrupt behaviours that constitute criminal acts:

- **Fraud:** deception to obtain some benefit to the detriment of another person or institution (such as a company or the state). **Some types of business fraud:**
  - Falsification of documents
  - Fiscal or tax fraud
  - Labour
  - Financial or embezzlement fraud
- **Facilitation payment:** a small payment or gift made to a person - a public official or employee of a private company - to obtain a favour, such as speeding up an administrative procedure, obtaining a permit, licence or service, or avoiding an abuse of power.
- **Bribery:** conduct of a fraudulent nature consisting of offering, promising, giving or accepting an undue advantage to or by a public official or an employee or representative of a private enterprise, directly or indirectly; in order to obtain or retain a business or other illicit advantage. The materialisation of the act can be both domestic and international.  
Difference between facilitation payments and bribery: In facilitation payments, the official or authority receives the money for performing a function proper to his or her position, with the ability to carry it out, whereas in bribery, an illegal or improper action is requested.
- **Trading in influence:** the use of one's own influence on a public official or authority, taking advantage of any situation derived from one's personal relationship with the latter or with another public official or authority, in order to obtain a decision that may directly or indirectly generate an economic benefit for oneself or for a third party.
- **Collusion:** an agreement or concerted practice between two or more competitors for the purpose of fixing selling prices, purchase prices or other marketing conditions.

### Annex 3: Communication form

<b>Details of the Complaint</b>		
<b>Personal data</b> (optional)	<b>Name</b>	
	<b>Surname</b>	
	<b>Telephone</b>	
	<b>Email</b>	
	<b>Relationship with the company</b>	
<b>Details of the Complaint</b>	<b>Type of complaint</b> (According to the types covered by the Sateliot's Whistleblowing Policy)	
	<b>Description of the events</b>	
	<b>Which persons are involved?</b>	
	<b>Approximate date of the events</b>	
	<b>Is anyone else in the organisation aware of the events?</b>	YES NO Don't know
	<b>Attached files</b>	
	<b>Data (mail, telephone) for further contacts / communications</b>	