

**ANTI-RETALIATION POLICY**

	Name and Function	Signature
Created by	External Consultant	
Approval	Board of Directors	



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The De Wave Group is committed to supporting a corporate culture in which it is possible to report ethical and/or legal misconduct without fear of retaliation. De Wave makes available multiple channels for its employees and other interested parties (such as vendors, clients, consultants, etc.) to facilitate the reporting of misconduct, and prohibits any form of retaliation against those employees or others who, in good faith, decide to report such misconduct.

This policy applies to De Wave S.r.l. and all of its subsidiaries, divisions, joint ventures and other operating units worldwide, as listed in paragraph 6. This policy also applies to all persons acting on behalf of the De Wave Group, including employees, officers, administrators, consultants and agents.

### 1. Introduction

It is important that legal and ethical issues are identified and resolved in a timely manner. As such, De Wave supports the development of a work environment in which employees and other interested parties can report ethical and/or legal issues without fear of retaliation (such as dismissal, demotion, suspension, threatening behavior, or harassment).

De Wave does not tolerate any form of retaliation against those who have reported, in good faith, ethical and/or legal misconduct.

### 2. Standards

De Wave encourages its employees and other interested parties to report any credible concerns related to ethical and/or legal misconduct. Early identification of such issues allows De Wave to be proactive, to confirm events while they are still fresh in the minds of those impacted, and to minimize negative consequences by addressing and mitigating the issues quickly. De Wave will not tolerate any form of retaliation against anyone who reports ethical and/or legal misconduct honestly and in good faith. Attempts to discourage or prevent the reporting of such issues or any retaliatory action against a person for reporting will not be tolerated. Persons found to have discouraged or prevented reporting of misconduct will be subject to disciplinary action up to and including dismissal.

This policy applies to all ethical and legal concerns reported by any person, including those communicated anonymously through a dedicated online De Wave reporting channel, directly to a supervisor, HR Manager, legal counsel, or through any other appropriate channel (identified as Reporting Channels in the Whistleblower Policy).

### 3. Examples of Retaliation

Retaliation can take many forms and can include very subtle actions. Suspected cases of retaliation must be reported (see section “Reporting of Concerns and Issues”), including any examples listed below. Some examples of retaliation may include:

- Reduction, addition, or change of tasks and/or working hours in disregard of pertinent contractual regulations;
- Verbal abuse or behavior intended to embarrass or humiliate an employee;
- Physical abuse or threats;
- Dismissal and/or demotion in disregard of pertinent legal regulations;
- Threats to fire and/or demote someone in rank;

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- Other actions that are in violation of the principles and values of De Wave, which can be found in the Company Code of Ethics.

#### 4. Personnel Decisions and Cooperation

Nothing contained in this policy should be interpreted as preventing De Wave from making decisions regarding personnel based on legitimate business reasons that do not constitute a form of retaliation, i.e. failure to comply with legally established contractual obligations regarding work performance. Legal and ethical issues, and related investigations, are often complex and multi-faceted. It is important that all employees and other interested parties who are called to cooperate in investigations do so fully, so that De Wave can obtain all necessary information and respond to concerns in an appropriate and timely manner.

#### 5. Reporting of Concerns and Issues

Concerns about possible retaliation or other ethical and/or legal issues can be reported through one of the appropriate channels and will be addressed promptly.

At De Wave, we expect our managers and supervisors to maintain open lines of communication. Managers and supervisors must make themselves available, and must take reports of ethical and/or legal misconduct seriously. We ask them to familiarize themselves with the process of reporting issues to the Human Resources Department. It is important that De Wave employees and other stakeholders understand that their concerns will be given due consideration. It is equally important that such concerns are raised, reviewed and communicated promptly in order to appropriately address them.

Employees and other interested parties should also be aware that De Wave's reporting systems must be respected and not abused for any reason. People who make inappropriate reports or do so with malicious intent (i.e. to punish or harass a colleague) will be subject to disciplinary measures up to and including dismissal.

#### 6. Group of Companies

The companies to which this policy applies are:

- De Wave Srl
- Precetti Srl
- PM 4.0 Srl
- PM 5 Srl
- Tecnavi Srl
- Palamar Srl
- Wingeco Srl

#### 7. Contacts and References

For further information or suggestions, please contact the Group HR Manager.

*Revised 14 November 2023*