

Compliance Channel Regulations

Document	Compliance Channel Regulations
Approver	Risk and Compliance Committee ("CRC")

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1. INTRODUCTION AND OBJECTIVE

These Regulations develop Uriach's desire to maintain respectful conduct within the Organisation by promoting an environment of zero tolerance towards possible non-compliance.

The main objective of these Regulations is to establish the necessary mechanisms for the early handling of any communication received, as well as to establish the necessary procedures for the internal processing of Queries or Complaints.

Uriach makes its Compliance Channel available to all its Members, Third Parties and Stakeholders to report possible breaches or violations of its Code of Ethics and other applicable regulations.

2. SCOPE AND COVERAGE

Within the scope of application of this Regulation, we can distinguish the following:

- a) **Corporate Scope:** These Regulations are applicable to all companies belonging to Uriach, as well as to subsidiaries and investee companies over which Uriach has effective control or holds positions on the governing bodies.
- b) **Personal Scope:** These Rules apply to all levels of the Organisation, including management, senior management, supervisory bodies and all staff.
- c) **Relational Scope:** The scope of application of these Regulations shall extend, as far as possible, to Uriach's Business Partners, Third Parties and Stakeholders.
- d) **Geographical Scope:** These Rules shall apply to the activities of the Organisation in any geographical area, whether local or international.

3. OBJECTIVE AND MAIN FEATURES OF THE COMPLIANCE CHANNEL

The aim of the Compliance Channel is to prevent, detect, investigate and sanction breaches of current regulations and/or the Code of Ethics that may occur by Members of the Organisation, Employees or any Stakeholder Group related to Uriach.

The main features of the Compliance Channel are:

- The Compliance Channel is open to anyone, whether Members of the Uriach Group, Business Partners, Stakeholders or interested Third Parties. Its existence will be recalled in all training activities on corporate ethics and regulatory compliance carried out by the CRC.
- The Compliance Channel will be accessible on the corporate intranet and on the Uriach corporate website.
- The Compliance Channel allows any person in the aforementioned groups related to Uriach to inform the CRC of any infringements they may have detected in the Uriach environment.
- The Compliance Channel will allow the possibility of submitting Complaints both in writing and verbally, as well as by telematic means, and also in person if so requested by the Reporting Person to the CRC.
- Receipt of the Complaint shall be acknowledged within seven (7) days.
- An Instructing Officer will be appointed, who will be responsible for investigating and documenting the Complaints, communicating with the Reporting Person and, if necessary, requesting additional information and responding to the Reporting Person.
- Uriach's Compliance Channel ensures anonymous or confidential processing of all Complaints received. In all cases, it guarantees the confidentiality of both anonymous and nominative Complaints.

A general period of three (3) months from the acknowledgement of receipt of the Complaint is established to respond to the Informant on the processing of the Complaint as a result of the investigation carried out.

4. FUNCTIONING AND RESPONSIBILITIES

4.1. Reception of Complaints

The Chairman and Secretary of the CRC shall be the recipients of all communications made by Members of the Organisation, Business Partners and Third Parties. Likewise, for their proper management, they may be assisted by the departments that, in view of the specific circumstances of the case, deem it necessary.

All Members of the Organisation have the right and the obligation to bring to the attention of the CRC any information or indication that a Non-Compliance as described above may have been or may be committed.

The following methods may be used to report non-compliance:

- (i) **Communication through the Compliance Channel:** Verbal or written communication (preferably via the enabled platform) addressed to the CRC available on the corporate intranet as well as on the corporate website www.uriach.com.
- (ii) **Communication to the line manager:** Verbal communication from a Member of the Organisation to his/her line manager or to the Head of another Department. In the latter case, any Member of the Organisation to whom the verbal Communication is addressed must channel it through the Compliance Channel, to reinforce its traceability and guarantee the rights of the persons involved. In this way, verbal Communications will follow the same flow and reception process as those received through the Compliance Channel.
- (iii) **Initiation ex officio:** The CRC may initiate this procedure ex officio when it has indications of possible non-compliance. To this end, it may initiate this procedure during the performance of its duties, in the course of or as a result of an audit exercise, as a consequence of public or private statements or communications from a Member of the Organisation, following the receipt of oral communications, etc.

Once the CRC has received the Communication, prior to issuing the acknowledgement of receipt, it must corroborate the minimum and necessary content of the Complaint or Consultation, with the following criteria to be checked:

- **Minimum content of the Consultations:**
 - Date on which the Consultation is issued.
 - Name and contact details of the user of the Compliance Channel making the enquiry, provided that the enquiry is not made anonymously.
 - A clear and detailed statement of the matter requiring clarification or response and the reason for seeking such clarification, response or advice.
- **Minimum content of the Complaints:**
 - Date on which the Complaint is issued.
 - A clear and as detailed a statement of the facts as possible.
 - Identification of the Respondent, as well as other possible participants and persons who may have knowledge of the event in question.
 - Name and contact details of the informant, provided that the report is not made anonymously. In order to facilitate the investigation of the reported facts, it is advisable to include in the Report the identity of the Informant, which will be actively protected, so that it will be kept confidential.
 - Time at which the Non-compliance with the regulations applicable to Uriach was committed or continues to be committed at the time the Complaint is being made.
 - Any other information and/or documentation that the Informant can provide for the understanding of the event in question.

In the case of receipt of false, bad faith or morally dishonest reports or communications of facts, it should be noted that such false reports or communications may result in legal and/or disciplinary action.

4.2. Management of queries and/or complaints.

a) Appointment of Instructors

The Presidency or the Secretariat of the CRC, if deemed necessary in the circumstances of the case, shall appoint an investigator to conduct the investigation.

b) Initial assessment

Once the Complaint or Consultation has been received or the procedure has been initiated ex officio, the Instructor appointed by the CRC shall proceed to its evaluation.

In making this assessment, the aspects set out in **Annex II** shall be taken into consideration, as well as in the Annex corresponding to the geographical location of the commission of the acts, if applicable.

The outcome of assessing the Complaint may include one or more of the following actions:

- a) Request the collaboration of other departments (e.g. human resources, legal, internal audit, finance), if necessary, and if this does not compromise the confidence, impartiality and protection of the investigation.
- b) Collect more information.
- c) Take preliminary measures (e.g. securing evidence).
- d) Investigate the alleged facts.
- e) consult or coordinate with other procedures.
- f) Inform the relevant authorities.
- g) Close or terminate the case if the Complaint is considered irrelevant, irrelevant or not related to the purposes of these Rules.

The decision of the above assessment and, where possible, the reasons for it, should be communicated to the Informant within seven (7) days of the submission of the Complaint/Consultation.

In the hypothetical case that the Instructing Officer, as part of the CRC, is involved in the alleged facts, he/she will voluntarily withdraw, from the beginning of the investigation or from the moment that his/her involvement becomes known in case it becomes known during the investigation.

In the event that the Complaint referred is against the Chair or Secretary of the CRC, the Secretary of the Board of Directors of Uriach shall be responsible for carrying out this procedure.

c) Interim measures

Throughout the process of receipt of the complaint, investigation and conclusions, the investigating officer shall take the necessary measures to preserve evidence and other documents and elements likely to have probative value.

Thus, the Instructing Officer, upon admission for processing of Complaints that require the adoption of urgent measures, shall report the Complaint to the chair of the CRC, who, in turn, shall report to the Executive Committee of the Board of Directors in the event that she deems it necessary.

4.3. Admission to proceedings or filing of the Complaint

The Instructor, as part of the CRC, will document the reasons for admitting a Complaint for processing or closing it, and the Informant will be notified of the relevance or not, and consequent admission for processing or closing, of the facts reported.

The details of the Complainant, Members of the Organisation and Third Parties shall be retained in the Complaints Management System only for the time necessary to decide whether to initiate an investigation into the alleged facts.

For any questions regarding the processing of the personal data of persons involved in the investigation (Informant, Complainant, witnesses, etc.), please contact the Data Protection Officer by writing to dpo@uriach.com.

4.4. Examination of the file

a) Previous research

Once the Complaint has been admitted for processing, the Informant (and, where appropriate, the Third Parties involved) has been notified of this circumstance and the corresponding file has been opened, its investigation will be carried out by the Instructing Officer in accordance with criteria of impartiality, speciality and knowledge of the matter.

The investigation will be aimed at obtaining sufficient elements to enable the resolution of the case and the drafting of the corresponding investigation report and conclusions.

However, the CRC may delegate the investigation of a Complaint to an external Third Party expert, if it deems it appropriate and if there is no conflict of interest. In any case, said external Third Party - natural person or entity - shall keep the CRC informed of the progress of the investigation.

Likewise, for the specific performance of the different functions attributed to the CRC, it may seek assistance - by requesting aid or the specific help of one or more functions - from the different areas that make up the Organisation, taking into account the specific circumstances of the case, which so advises. It may also have the assistance or help of an external expert Third Party who, in view of the specific circumstances of the case, makes it advisable to do so, and no conflicts of interest arise. In the latter case, the limitation on access to information must be complied with.

b) Transfer to the Complainant

Subsequently, after the first phase of investigation of the case, a summary of the facts for which the investigation and potential sanctions are being carried out will be provided to the Complainant so that the latter may provide the explanations it deems appropriate and provide the evidence it deems appropriate to accredit its position with regard to the facts that are the object of the investigation, and both the record of the communication of the facts to the Complainant and all the evidence that it provides to the procedure must be reflected in the Complaints Management System.

In the event that the CRC considers that the facts ascertained in the investigation phase could initiate possible disciplinary proceedings, the Works Council must also be informed of the summary of the facts for which the investigation and potential sanctions are being carried out.

Likewise, the Complainant shall be informed of the period of three (3) days in which to present the allegations that he/she deems appropriate to exercise his/her rights.

Uriach must at all times guarantee the confidentiality of the Informant and the absence of reprisals in the event of good faith Complaints. Therefore, the identity of the Informant or any circumstances that make him/her identifiable to the Reporter will be excluded from the information provided to the Reporter in the exercise of his/her right of access.

c) Principles governing research:

The investigation shall be guided by the following principles:

- **Principle of objectivity:** not only the facts and circumstances that establish and aggravate the Defendant's liability, but also those that exempt, extinguish or mitigate it, must be investigated.

- **Principle of subsidiarity or ultima ratio:** if a channel of communication that is less harmful to the Complainant can be used, the present Procedure should be dispensed with as a last resort.
- **Principle of proportionality:** this principle responds to the need for the sanction to be adjusted to the seriousness of the facts, preventing it from being a disproportionate measure. It is also nourished by the following principles:
 - Principle of appropriateness: sanctions must be appropriate to the purpose they justify.
 - Principle of sufficiency: sanctions must be sufficient for their intended purpose.
- **Principle of "due process":** everyone has the right to be heard and to assert his or her legitimate claims against those in charge of the investigation.
- **Presumption of innocence:** this is the right of every Reported Person to be treated as innocent until, where appropriate, a sanction is imposed.

The Instructing Officer, as part of the CRC, shall be responsible for verifying the truthfulness and accuracy of the facts and information contained in the Complaint, and, in particular, of the conduct reported, in order to verify the existence of a Breach of the applicable regulations. For these purposes, it shall have the power to conduct interviews with the Informant, the Reporter, the Reported Party and those Third Parties involved in the facts contained in the Complaint or who may have knowledge of them. The interviews shall be conducted, whenever possible, in the presence of a witness (hierarchical superior, teammate or any other person deemed appropriate) who shall also sign the minutes of the meetings.

The Instructing Officer shall have the capacity to carry out as many investigative measures as he/she deems necessary, respecting the rights of those affected and documenting his/her actions in the Complaints Management System.

Minutes of all pre-trial investigation sessions and interviews conducted in the course of the investigation shall be taken by the investigator at the end of each meeting and shall be signed by all those present at the corresponding session.

4.5. Issuing a report on the Complaint

Once the investigation of the case has been completed, the investigating officer, as part of the CRC, must draw up an investigation report and conclusions.

Those reports that conclude that a crime or misdemeanour has been committed must be communicated to the Board of Directors, through the Executive Committee of the Board, for its knowledge.

The Investigation Report and Conclusions shall contain at least the following points:

- Descriptive information on the Complaint and its date of receipt.
- Data provided in the Complaint, discriminating between objective and subjective data.
- Assessment of the content of the complaint and the reliability of the informant.
- Analysis of the information and the integration of this with expression of the most likely and highest risk hypotheses.
- Measures proposed or already taken, where the CRC has considered them necessary or desirable for reasons of urgency.
- Proposal for action.

This report, which must be approved by the CRC, shall include the disciplinary measures appropriate to the breach, subject in all cases to the labour and contractual regulations in force.

In the event that the members of the CRC do not express their vote, a favourable vote of the Chair shall be sufficient to adopt the Report.

Together with the Investigation Report and conclusions, the CRC may make available to the Board of Directors, through the Delegate Committee of the Board, upon the express request of the interested members thereof, the rest of the documentation contained in the Complaint, such

as: minutes, analysed documentation or other documented information with relevance for decision-making.

4.6. Resolution of the Complaint

a) Adoption of measures

Where a Breach has been concluded, the CRC shall:

- Propose to the Board of Directors, through the Delegated Committee, the appropriate measures to resolve the non-compliance and continuously monitor the effectiveness of such measures:
- In the event that the Respondent is a member of Uriach, the corresponding disciplinary measures will be proposed depending on the outcome of the investigation, see:

Sujeto denunciado	Conclusión investigación	Tipificación de la falta	Sanción y comunicación
Empleado de Uriach	No existe infracción	N/A	N/A
	Incumplimiento de normativa interna o actuación no ética en contra de los valores de Uriach	Leve – Grave	Sanción prevista en el Convenio Colectivo y/o cualquier otra legislación laboral aplicable a Uriach Comunicación por escrito al empleado
	Incumplimiento de normativa legal	Grave – Muy grave	
	Incumplimiento que derive en la comisión de un delito penal	Muy grave	

- In case the Respondent is a Third Party, appropriate contractual measures will be proposed depending on the outcome of the investigation:

Sujeto denunciado	Resultado investigación	Tipificación de la falta	Actuación	Comunicación
Tercero	No existe infracción	N/A	N/A	N/A
	Incumplimiento de normativa interna o actuación no ética en contra de los valores de Uriach	Leve – Grave	Obtención de información de las área de negocio y evaluación de las medidas a tomar (desde la advertencia hasta el cese)	Comunicación por escrito al tercero
	Incumplimiento de normativa legal	Grave – Muy grave		
	Incumplimiento que derive en la comisión de un delito penal	Muy grave	Cese inmediato de la relación con el tercero	

- Administer appropriate sanctions (disciplinary or contractual), which are legitimate and proportionate to the facts reported.
- Refer matters to the relevant authorities, where appropriate, and monitor the outcome of decisions taken.

Once the investigation report and conclusions have been ratified, drawn up and approved by the CRC, following the adoption of measures by the Governing Board, in the case of measures relating to Members of the Organisation, it is up to the People's department to proceed with their effective implementation.

b) Notification to the parties

The CRC will communicate the completion of the investigation to the Informant and the Complainant in a documentary and reliable manner, indicating whether or not there has been a breach of the regulations applicable to Uriach.

The documentary evidence of the communication shall be recorded and the file shall be blocked to prevent further processing.

The development of the above process is summarised in **Annex III** of this document.

5.7. Complaints Management System

The Complaints Management System (hereinafter "**SGD**") is the logbook that ensures that all Complaints received are recorded, as well as any decisions and/or actions taken in relation to them. It is the tool to be used by the CRC to order, document and safeguard the documentation generated in the Complaints management process.

The DMS has the necessary technical and organisational security measures to guarantee the highest possible level of confidentiality, as well as anonymity if required by the Whistleblower.

The personal data contained in the Inquiries or Complaints may only be kept in the Complaint Management System for the duration of the investigation and management of the Complaint. Once this period has elapsed, the personal data must be blocked.

d) MONITORING AND REPORTING OF COMPLAINTS RECEIVED

In accordance with the Regulations of the CRC, one of the functions of the body is to monitor the Complaints and Communications received through the Compliance Channel, analysing their status and resolution. In this regard, before the start of each financial year, the CRC will submit a report to the Audit and Compliance Committee delegated by the Uriach Board of Directors, including information on the complaints received through the Compliance Channel.

e) PROTECTION MEASURES

The prohibition of harmful conduct is a right that the Whistleblower has, guaranteeing his or her protection throughout the life cycle of the Whistleblowing.

Uriach undertakes to provide protection and support to the Whistleblower in good faith against any harm they may suffer as a result of reporting possible Breaches of which they have become aware. This protection will cover the Reporting Person and other relevant Stakeholders.

The protection and support measures will be analysed and approved by the Competent State Authority according to the specific circumstances of each case, in order to avoid misuse of the Compliance Channel.

Among others, the Informant will be able to count on support measures of character:

- Comprehensive and independent information and advice on available procedures and remedies;
- Legal, providing legal assistance if necessary, in accordance with the regulations in force;
- Reputational, to avoid effects that negatively impact on its image or reputation.

The protection and support measures to be taken in the event that Prejudicial Conduct has occurred shall commence as soon as the Prejudicial Conduct has been determined by the competent State Authority.

6. REVISION, APPROVAL AND DISSEMINATION OF THE REGULATION

These Regulations shall be communicated and disseminated among the agents involved, in accordance with the Communication Plan of the Uriach Communication and People Department for this purpose.

The CRC, in addition to ensuring compliance with the Regulation by the agents involved, will review it when necessary in order to adapt it to any possible modifications or updates that the Compliance Channel may undergo.

7. DECLARATION OF COMPLIANCE

Since compliance with ethical norms and standards is an organisational commitment and a strategic objective of the organisation, all staff are expected to be aware of and to respect the contents of these Rules.

Likewise, and with respect to the Uriach Group's Business Partners, they are expected to develop behaviours aligned with the same.

Uriach will react immediately to any possible breaches of the provisions of these Regulations, within the parameters established in these Regulations and in accordance with current legislation.

ANNEX I

DEFINITIONS

Definitions of concepts that will be used frequently in this document are listed below:

- a) **Uriach or the Organisation:** companies belonging to or dependent on Corporación J. Uriach S.L. (Uriach Group).
- b) **Members of the Organisation or Collaborators:** members of the Board of Directors, members of Management, employees, workers or temporary employees or employees under a collaboration agreement and other persons under the hierarchical subordination of any of the above.
- c) **Risk and Compliance Committee (CRC):** Uriach's internal body, with autonomous powers of initiative and control, which is entrusted with responsibility for the Compliance function in the Organisation.
- d) **Stakeholders:** natural or legal persons who, not being Collaborators or Members of the Organisation, may be affected or perceived to be affected by a decision or activity of the Organisation.
- e) **Business Partners:** any legal or natural person, other than Members of the Organisation, with whom the Organisation has or plans to establish some kind of business relationship (agents, commission agents, suppliers, external advisors, joint ventures, customers, etc.).
- f) **Third party:** a natural or legal person or body independent of the Organisation.
- g) **Whistleblower:** a natural or legal person who files a Whistleblowing Report. The figure of the Whistleblower includes Members of the Organisation, Third Parties, Business Partners and any person with a present or future fit in the above contexts.
- h) **Detrimental Conduct:** any act or omission that may result in harm to a Reporting Person or Stakeholder in connection with whistleblowing.
- i) **Stakeholder:** a person or organisation that may affect, be affected or be perceived to be affected by a decision or activity.
- j) **Instructor:** the CRC shall appoint an Instructor, a member of the CRC itself, to conduct the investigation described in these Regulations.
- k) **Communication:** a statement that records a question about the scope, interpretation or compliance with the regulations applicable to Uriach. Depending on its content, a communication may contain a Consultation or a Complaint.
- l) **Consultation:** communication by which any Member of the Organisation requests a clarification, response or opinion on the scope, interpretation or compliance with the regulations applicable to Uriach.
- m) **Complaint:** communication concerning a possible breach of the regulations applicable to Uriach.
- n) **Compliance Channel:** platform that ensures direct, anonymous, confidential and secure communication of Enquiries and Complaints by Members of the Organisation, Business Partners and Third Parties. See Annex III.
- o) **Respondent:** a natural or legal person to whom an alleged non-compliance under investigation by the CRC is imputed.
- p) **Non-compliance:** behaviour, whether active or omissive, that involves a breach of the regulations applicable to Uriach. Depending on its seriousness, non-compliance may range from mere formal non-compliance with a requirement included in an internal rule to the commission of acts constituting a crime potentially attributable to Uriach.
- q) **Notification:** the action of informing the parties involved in the procedure, in order to ensure the proper conduct of the procedure and respect for their rights.
- r) **European Data Protection Regulation (GDPR):** European regulation on the protection of individuals with regard to the processing of personal data.

ANNEX II

A) Preliminary analysis of the plausibility of the complaint, taking into account the following aspects:

- **Contrasting the objective and subjective data of the information received.**
 - Objective data: all those concrete elements provided by the Informant such as: facts, dates, names, amounts, places, etc.
 - Subjective data: all those ideas, hypotheses, opinions, assessments, rumours, etc. In other words, the information provided in the presentation of the facts of the Complaint.
- **Analysis of the source of information and of the Notification.** In which attention will be paid to:
 - The credibility of the source of information, understood as the guarantee offered by the source of information (Informant) in terms of its capacity to obtain the data provided in the Complaint (e.g. job position) as well as other communications received, related to the Complainant and Informant.
 - The accuracy of the information contained in the Complaint, taking into account the degree of specificity of the data provided.
- **Analysis of the information.** The Instructor shall study the information provided in the Complaint by considering the following aspects: Contextualisation of the data provided in the Complaint; Analysis of the information known in the Organisation that may support or be compared with the data provided in the Complaint; Consideration of information that may enrich the data provided in the Complaint or provide new points of view on them.

B) Aspects to consider in relation to the assessment phase of the Complaint

- Does the infringement fall within the scope of the procedure provided for in this Regulation? If not, should it be dealt with under another procedure or dealt with in another way?
- Does the offence constitute a criminal offence and is it necessary to refer the offence to law enforcement or police authorities?
- When did the infringement occur? If it has not yet occurred, is it expected to be committed immediately?
- Is there an immediate need to stop or suspend business activities?
- Is there an immediate health and safety risk?
- Is there an immediate risk to human rights or the environment?
- Is there an immediate need to secure and protect evidence before it is disposed of or destroyed?
- Is there any risk to the *organisation's* functions, services and/or reputation?
- Will the normal course of business be affected by the report under investigation?
- Could there be media interest in the reported facts?
- How can the evaluation process be managed while ensuring trust, protection and impartiality?
- Is further information available to corroborate the assessment process?
- What is the nature of the infringement (i.e. type, frequency, prevalence, function and seniority of the subjects of the Complaint)?
- What is the likelihood of the same facts being reported outside the *Organisation*?

- Has the infringement been reported in advance?
- How did the *Informant* obtain the information: is the information first-hand or hearsay?

ANNEX III

COMPLIANCE CHANNEL

