

	Laboratorios Farmacéuticos Rovi S.A. and subsidiaries	Version 1.0
	POLICY ON THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWER PROTECTION (ETHICS CHANNEL)	Approval Date: 14/06/2023

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1. INTRODUCTION

The ROVI Group holds a clear commitment to regulatory compliance, ethical conduct and transparency, which may be perceived in all its policies and decisions.

In line with this commitment and in accordance with *Law 2/2023 of 20 February regulating the protection of persons who report breaches of regulations and the fight against corruption* (hereinafter, "**Law 2/2023**"), Laboratorios Farmacéuticos Rovi, S.A. has implemented, for the entire ROVI Group¹, an internal information system for receiving and managing information in relation to irregularities of any kind, including, in particular, acts or omissions that constitute a breach of internal or external regulations, especially, in the latter case, the Code of Ethics (hereinafter, the "**Internal Information System**"). Its purpose is to ensure an appropriate treatment of and response to the reports received.

The core element of the Internal Information System as a means to receive information is the Ethics Channel that ROVI has made available to its employees, managers, directors, shareholders, suppliers, contractors, subcontractors, business partners, agents and collaborators, as well as the employees of all of them. The Ethics Channel allows smooth and efficient communication with the bodies responsible for safeguarding compliance, ethics and transparency within our organisation.


2. PURPOSE

The *Policy on the Internal Information System and Whistleblower Protection* (hereinafter, the "**Policy**") is intended to set out the general principles applicable to the Internal Information System and whistleblower protection, describing its scope of application and the elements that form it and explaining how the Ethics Channel works, so that its potential users are familiar with it.

3. SCOPE OF APPLICATION

3.1 Scope of application: persons

¹ "ROVI Group" or "ROVI" or the "Group" refers to all the companies, corporations or entities in which Laboratorios Farmacéuticos ROVI, S.A. holds a direct or indirect interest, either now or in the future, irrespective of the percentage interest held or the geographical location. An updated list of the ROVI Group companies may be found on the following link: <https://rovi.es/es/estructura-societaria>.

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All the persons subject to ROVI's Code of Ethics, i.e. employees, managers and board members, and ROVI's Code of Ethics for Suppliers, i.e. suppliers, contractors, subcontractors, business partners, agents and collaborators and all their employees, are under the obligation to report any of the irregularities listed in section 3.2 below of which they become aware and, therefore, fall within the scope of this Policy.

Likewise, this Policy will be applicable to reporting persons who report information on breaches obtained within the framework of a past employment or other legal relationship and, when the information reported has been obtained during the selection or precontractual negotiation process, those whose employment relationship has not yet begun.

Likewise, the Policy will apply to the shareholders of Laboratorios Farmacéuticos Rovi, S.A. or any company belonging to the ROVI Group.


3.2 Material scope of application

All persons included in section 3.1 above are under the obligation to report, through ROVI's Ethics Channel, any acts or omissions of which they are aware when they consider that:

- They may constitute breaches of external regulations, including GMP, GCP, GLP, GDP and GVP², in the case of both mandatory regulations and any standards that ROVI has voluntarily decided to adhere to, such as, for example the EFPIA³ Code, the Code of Good Practice issued by the pharmaceutical industry in Spain or the Codes of Good Practice of sector associations to which ROVI belongs in any territory.
- They may constitute either a criminal offence or a serious or very serious administrative offence, or be a breach of the Group's Crime Prevention Model or the Competition Compliance Programme.
- They may be classified as unethical or be violations of ROVI's Code of Ethics, the Code of Ethics for Suppliers, or any of ROVI's internal protocols, procedures or other internal regulations.
- They may consist of financial or accounting irregularities or any other irregularity that could potentially have an important effect on ROVI's performance and/or operations.

² GMP: Good Manufacturing Practice; GCP: Good Clinical Practice; GLP: Good Laboratory Practice; GDP: Good Distribution Practice; and GVP: Good Pharmacovigilance Practices.

³ European Federation of Pharmaceutical Industries and Associations.

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3.3 Communication channels

ROVI makes the following communication channels available to potential whistleblowers so that it can receive information on the acts or omissions described in section 3.2 above:

- **Report through the ETHICS CHANNEL application available on the Company's website.** In order to guarantee confidentiality and, where applicable, anonymity in the receipt of the communication, it is preferable to use this channel.
- Written communication sent by ordinary mail to the following address:
CANAL ÉTICO GRUPO ROVI
C/ José Isbert nº 2, Ciudad de la Imagen, 28223, Pozuelo, Madrid.

Alternatively, the reporting person may elect to send a written communication by ordinary mail or email to any of the members of the Ethics Channel Committee mentioned in section 5 below and/or to request a face-to-face meeting with the members of the Ethics Channel Committee.

3.4 Content of the reports


The Ethics Channel Committee will determine the content and format that the reports must have and, in particular, the applications and web forms for submitting them. In order to submit a report, the reporting person must provide the information requested in said applications or web forms.

Written reports sent by ordinary mail or email must have the following minimum content:

- Date on which the breach is reported.
- Detailed description of the matters reported.
- Persons involved in the matters reported and, if appropriate, witnesses.
- Legal entity in which the matters reported took place and legal entity to which the reporting person is associated.
- Additionally, they may contain all the supplementary information, proof and evidence that the reporting person wishes to include.

The Ethics Committee may contact the reporting person to expand the information or request clarification.

4. PRINCIPLES OF ACTION

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ROVI's Internal Information System and, in particular, its Ethics Channel will be governed by the following principles of action:

- Reports must always meet the criteria of truthfulness and proportionality and this mechanism may not be used for any purpose other than seeking compliance with the law and the policies and procedures approved by ROVI.
- The Internal Information System and the Ethics Channel operate under the principle of strict confidentiality and, therefore, all the information sent and managed will be deemed confidential, including the identity of the reporting person if disclosed.
- The information sent and managed will be treated with the greatest caution and will only be provided to the administrative or judicial authorities to the extent that it is required by said authorities or necessary in order to comply with a legal obligation of the Group.
- The Internal Information System and Ethics Channel also operate under the principle of no retaliation or threat of retaliation resulting from a report submitted in good faith. Therefore, any retaliation or threat of retaliation will, in itself, be considered a serious violation of the principles and values of the ROVI Group and its Code of Ethics.
- False reports or accusations made deliberately or knowingly will give rise to the pertinent disciplinary and legal consequences.

5.- BODY RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM


Responsibility for the Internal Information System overall and, in particular, for the Ethics Channel, is conferred on the Ethics Channel Committee, which is also responsible for ensuring that all the reports submitted receive attention and are managed appropriately, in full and confidentially.

In this respect, the Ethics Channel Committee has the functions and composition set out below:

5.1 Functions

The Ethics Channel Committee assumes the functions derived from the implementation of the Internal Information System and the oversight of any breaches of regulations derived from a report.


The functions of the Ethics Channel Committee in relation to the Internal Information System are as follows:

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- Ensuring the proper operation of the Internal Information System overall and, in particular, of the Ethics Channel.
- Guaranteeing the confidentiality of the information reported and managed, in particular, the content of the dossier.
- Issuing instructions in relation to the interpretation and development of this Regulation, the Code of Ethics of ROVI, the Code of Ethics for Suppliers and other internal policies and procedures.
- Receiving, screening and classifying the reports received, verifying the accuracy and completeness of the report and requesting any additional information seen fit in order to meet the minimum requirements for admitting the report for processing.
- Ensuring that no kind of retaliation is taken against those employees or other persons who report alleged irregularities in good faith.
- Entrusting the investigation into each one of the reports that meet the acceptance criteria to the area deemed most appropriate in each case, although it will endeavour to carry out said investigations using the Committee's own means whenever possible. Notwithstanding, it may decide to engage external suppliers to carry out investigations when considered necessary.
- Reporting to ROVI Management on the outcome of the investigations and, if applicable, proposing the means it deems appropriate to correct the irregularity and improve the ROVI Group's Compliance Model.
- Likewise, informing the Human Resources Department of the outcome of investigations so that it can adopt any disciplinary measures that may be appropriate in each specific case.
- Notifying the reporting person and the affected person of the outcome of the investigation.
- Drawing up an annual report, which will be submitted to the Audit Committee, including the following information: (i) the number of reports received, (ii) their origins, (iii) the types of report, (iv) the outcomes of the investigations conducted, and (v) the proposals for action adopted, a list of the reports submitted and their outcomes. Likewise, it may submit recommendations or proposals aimed to improve the Channel to the Audit Committee or Board of Directors.

5.2 Composition

The Ethics Channel Committee will be formed by:

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- The head of the Regulatory Compliance Department, who will perform the duties of secretary of the Committee and to whom the Ethics Channel Committee will delegate the powers to manage the Internal Information System and process information dossiers.
- The head of the Internal Audit Department.
- The head of the Human Resources Department.

The ROVI Group considers that this composition allows, firstly, the confidentiality and, where applicable, anonymity of the reports received and managed to be guaranteed, while, secondly, it ensures proper management of the Internal Information System given the profiles of the departments involved. Likewise, the Group considers that having three different departments ensures that all reports will be correctly processed. In the event that one of the members of the Ethics Channel Committee were to have a conflict of interest due to the content of a report received, they will not take part in managing said report.

Notwithstanding the foregoing, the Ethics Channel Committee members may request other members of the organisation or external advisors to attend their meetings in order to obtain their opinion or advice on any matters or areas where this is necessary, in which case they must adopt security measures to guarantee the Channel's confidentiality.


5.3 Preparation of regular reports

In order to analyse the operation of the Internal Information System, in particular, the Ethics Channel, and report accordingly to the Audit Committee, the secretary of the Ethics Channel Committee will draw up a regular report containing, among other items, the following information:

- Number of reports received.
- Origin of said reports, at least by country, legal entity and classification of the reporting person.
- Type.
- Outcome of the investigations and the proposals for action reported by the Ethics Channel Committee.

5.4 Outsourced management

The Ethics Channel Committee may decide to engage external suppliers to assist them in managing the receipt, registration and classification of the reports and, from time to time, to conduct investigation processes concerning the information received and managed.

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6. RIGHTS AND DUTIES OF THE REPORTING PERSON AND THE AFFECTED PERSON

6.1 Rights of the reporting person


- Right to have their report processed in accordance with this Policy and the report management procedure established to implement it, even when the report has been submitted anonymously.
- Right of confidentiality if their identity has been disclosed and right of anonymity if not. This right of confidentiality also operates for anyone who collaborates in the investigations in good faith to verify the accuracy of the matters reported.
- Right of non-retaliation as described in article 36 of Law 2/2023. ROVI guarantees that no retaliation will be taken, including threats of retaliation or attempts of retaliation, and that no discriminatory or disciplinary/penalising measures of any kind will be imposed on the reporting persons due to submission of the report. This right of non-retaliation also operates for anyone who collaborates in the investigations in good faith to verify the accuracy of the matters reported.

In this respect, retaliation is defined as any act or omission that is prohibited by law or that, directly or indirectly, constitutes adverse treatment that places the persons who suffer it at a specific disadvantage in comparison to another person in the employment or professional context merely because they are whistleblowers and, in any event, the forms of retaliation set out in Law 2/2023 are considered as such.

- Right to be informed of the outcome or closure of the report within a maximum period of three months, or six in cases of special complexity.

6.2 Duties of the reporting person

- Duty to act in good faith. Reports submitted in bad faith or abuses of the Internal Information System and its guarantees will entail loss of the protection afforded by the applicable regulations and this Policy and may lead to the appropriate disciplinary measures/penalties for the reporting person or perpetrator of the abuse. This duty of good faith is likewise applicable to anyone who collaborates in the investigations in good faith to verify the accuracy of the matters reported.
- Duty to provide supporting evidence and any data or documents they have that are related to the matters reported.

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- Duty of confidentiality regarding submission of the report and the content thereof while it is being analysed and resolved.

6.3 Exceptions to confidentiality

The reporting person's right of confidentiality will not apply in the following cases:

- In the event that, in the opinion of the Ethics Channel Committee, there are no material grounds for the report and it is perceived, on reasonable grounds, that the reporting person has maliciously made a false statement. In this case, the Human Resources Department will be informed and, where applicable, may adopt the measures it sees fit.
- Within the framework of subsequent court or administrative proceedings initiated as a result of an investigation conducted as a consequence of a report received through the Ethics Channel, or when there is a legal obligation in said respect.

6.4 Rights of the affected person


- Right to be informed of the existence of an investigation procedure in which they are an affected person and to be heard in said procedure if there are indications that the matters reported may be true. When exercising these rights jeopardises ROVI's capacity to investigate or collect evidence efficiently due to the risk that the evidence may be destroyed or altered, ROVI may postpone the communication to the affected person until the necessary evidence has been obtained.
- Right not to testify against themselves in the course of the investigation procedure.
- Right to be informed of the outcome or closure of the report, as appropriate.

7. DISCIPLINARY SYSTEM

In general, breaches of the law, internal policies, procedures or regulations, including this Policy, and/or any course of action that could be considered unlawful or criminal may be penalised in accordance with the applicable legislation or the disciplinary system provided for in the applicable Collective Labour Agreement. Likewise, the laws that apply in the different jurisdictions where ROVI carries on its activity will be taken into account.

Disciplinary measures may be proposed to correct the breaches detected, including dismissal of the worker.

In the case of directors, commercial law will be applicable.

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8. DATA PROTECTION

1. Data controller

The data controller for the processing of personal data collected by the Internal Information System, which operates for all ROVI Group entities, will be the company Laboratorios Farmacéuticos Rovi, S.A., notwithstanding the responsibility of the governance body of said company as set out in article 5 of Law 2/2023.

2. Categories of personal data

The following categories of personal data may be collected within the framework of a report:

- Identification data, such as name and surnames, contact details and information regarding the employee status, such as their position or employee number, of the reporting person and the person affected by the report.
- Relationship with Rovi, Rovi Group company or other affected third party.
- Act or omission reported.
- Documents that prove the acts or omissions reported.


Additionally, in the Internal Information System, any personal data necessary to obtain a greater knowledge of and investigate the acts or omissions notified in a report.

3. Purposes and legal bases for processing

The personal data collected through the Internal Information System will be processed in order to manage, process and investigate the reports submitted and adopt the disciplinary measures or conduct the legal proceedings that may be applicable.

The legal basis for processing personal data collected through the Internal Information System is:

- Compliance with the legal obligations in relation to the ROVI Group entities that are legally obliged to have an Internal Information System.
- To complete a mission conducted in the public interest in cases where the ROVI Group entity is not obliged to have an Internal Information System under the applicable legislation.
- Legitimate interests, when the report informs of breaches of the Group's internal procedures, policies and regulations regarding conducts not included within the scope of application of Law 2/2023 of 20 February. In these cases, the legitimate interests of the

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data controller is to minimise the adverse impact of such conducts and reinforce the culture of compliance with internal policies and procedures in the ROVI Group.

4. Identity of the reporting person

The identity of the reporting person will be kept confidential in all cases and will not be disclosed to the persons to whom the matters reported refer or to third parties.

The identity of the reporting person may only be disclosed to the courts, the public prosecutor or the competent administrative authority within the framework of a criminal, disciplinary or penalty investigation.

Disclosures made under this section will be subject to the safeguards established in the applicable legislation. In particular, the reporting person will be informed before their identity is disclosed, unless said information could jeopardise the investigation or legal proceedings.

5. Data of the affected persons and third parties


The persons affected by the acts or omissions reported through the Internal Information System, as well as any third parties who may take part in the investigation procedure, will be informed that their data are being processed and how to exercise their rights regarding their personal data, in accordance with the applicable data protection regulations.

This notification will take place within a month of the time the personal data are obtained, although this period may be extended when considered appropriate to ensure a correct outcome to the investigation.

6. Communication of data to third parties

In accordance with the applicable legislation, access to the personal data contained in the System will be restricted, within the scope of their duties and functions, solely to:

- The person responsible for the System or the person who manages it directly.
- The head of the Human Resources Department or the duly-designated competent body, only when this may be necessary to adopt disciplinary measures against a worker.
- The head of the Legal Department, only when it is appropriate to take legal measures in relation to the matters reported.
- Any data processors who may be appointed.
- The Data Protection Officer.

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Likewise, subject to the provisions of section 4 above, other persons may be given access to the data, or they may even be communicated to third parties, including ROVI Group entities, when this is necessary in order to adopt corrective measures in the company or to conduct any disciplinary or criminal proceedings that may be applicable.

7. Storage period

Personal data collected through the Internal Information System will be stored in accordance with the applicable legislation. Specifically, the data will be stored solely for the period necessary to decide whether to initiate an investigation into the matters reported, which may be a maximum period of three months as of receipt of the report, except in especially complex cases, where the period may be extended for at most a further three months. Once this period has elapsed, the personal data will be deleted from the Internal Information System.

Notwithstanding the foregoing, if, as a consequence of the investigation, disciplinary measures are adopted or any type of legal proceedings are initiated, the data may be stored in an environment other than the Internal Information System for the time necessary, depending on the nature of the measure.

In any of the cases, according to article 26 of Law 2/2023, all information received in the Internal Information System and from any resulting internal investigations must be stored in a register, guaranteeing the confidentiality requirements provided for by law in all cases. This register will not be public and the content thereof may only be fully or partially accessed through a reasoned request from the competent court, in a ruling, within the framework of legal proceedings and under court supervision. The personal data contained in the register may not be stored for a period longer than ten years.


8. International transfers

No international transfers of the personal data collected and processed in the Internal Information System will be made to addressees located outside the European Economic Space.

9. Rights of data subjects

Data subjects have the right to request access to their personal data, rectify them or have them erased, restrict their processing, object to them, and portability of said data, in the cases provided for in the General Data Protection Regulation, sending their request to the email address protecciondedatos@rovi.es.

Notwithstanding the foregoing:

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- Exercising the right of access will be restricted to the personal data of the data subject and the personal data of the reporting person cannot be deemed to be included in this right.
- If the person to whom the matters described in the report refer were to exercise the right to opposition, it will be presumed that, unless there is proof to the contrary, there are imperative legitimate reasons that legitimate the processing of their personal data.

Likewise, data subjects may contact the Data Protection Officer of the ROVI Group through dporovi@rovi.es

The data subject, especially when they have not received satisfaction when exercising their rights, has the right to file a complaint before the national supervisory body, which, in the present case, is the Spanish Data Protection Agency.

9. DISTRIBUTION AND TRAINING

In order to ensure compliance with this Policy and facilitate an understanding of the Internal Information System and the use of the Ethics Channel, ROVI will distribute this Policy as widely as possible among the persons subject hereto and will establish appropriate training plans concerning, in particular, the operation and use of the Ethics Channel.

10. APPROVAL, AMENDMENT AND VALIDITY

This Policy was approved by the Board of Directors of ROVI at its meeting of 14 June 2023, subsequent to consultation with the legal representatives of the workers of the ROVI Group companies in which it is implemented in the terms required by Law 2/2023.

Any amendments hereto will likewise be approved by the Board of Directors of ROVI.

This Policy will come into force as of the time of approval.

11. VERSIONS OF THE DOCUMENT

Version	Date of approval
1.0	14 June 2023