



# INTERNAL INFORMATION SYSTEM - ETHICAL CHANNEL POLICY

1. PURPOSE .....	2
2. SCOPE.....	2
3. GENERAL PRINCIPLES.....	3
4. RESPONSIBLE FOR THE MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM - ETHICAL CHANNEL.....	3
5. PROTECTION OF THE REPORTING PERSON AND AFFECTED PERSONS. CONFIDENTIALITY .....	4
6. PROTECTION OF PERSONAL DATA.....	5
7. BREACH CONSEQUENCES .....	5
8. AWARENESS AND SUPERVISION.....	5
9. APPROVAL, UPDATE AND AMENDMENT OF THIS POLICY .....	5

# 1. PURPOSE

The purpose of this Internal Information System - Ethical Channel Policy (hereinafter, "Policy") is to **establish the general framework of the internal system for receiving, managing, investigating and responding to the communication of reports made through Normon's Ethical Channel**, complying with the requirement of the Spanish Regulation nº 2/2023 in its article 5.2.h), Directive (EU) 1937/2019 and the Spanish Criminal Code in its article 31 bis.5.4.

This Policy aims to:

- **Provide legal protection** to those **reporting persons** who communicate irregularities or well-founded suspicions of non-compliance, and who as a result could be retaliated against in a wide variety of ways, such as dismissal, change of job, loss of contract in the case of being a supplier, etc.
- **Promote the use of the Ethical Channel** and the **culture of information** through this communication tool.
- Comply **with current legal requirements**.
- To provide all interested parties with a channel to report non-compliance within its scope, with a procedure that guarantees the **confidentiality and integrity** of the entire process.
- Ensure that the Internal Information System - Ethical Channel is the **preferred channel** for reporting irregularities subject to this Policy.

Consequently, in compliance with the requirement established in article 5.2.h) of Spanish Regulation nº 2/2023, this Policy is part of Normon's Crime Prevention and Detection System.

# 2. SCOPE

This Policy is applicable to Laboratorios Normon, S.A. and any other company in its group that formally adheres to it ("Normon"), and is **mandatory for all members of the Board of Directors, managers and employees**, regardless of their function, rank, position, hierarchy, seniority, type of employment contract (indefinite or temporary) or geographical location in which they carry out their work, as well as for all those acting on behalf of Normon (hereinafter, "**Professionals**").

Normon will also disclose this Policy to third parties with whom it has relations or interests, such as suppliers, contractors, subcontractors and other stakeholders who maintain relations with Normon for professional or business reasons ("**Third Parties linked to Normon**").

Through the Ethical Channel, reports received from the following subjects will be managed:

- Normon employees (including trainees and employees during their training period, regardless of whether they are remunerated or not).
- Former Normon employees and candidates.
- Members of Normon's Board of Directors.
- Normon Shareholders.
- Normon Suppliers, Contractors and Subcontractors.
- All those who directly or indirectly intervene in the procedure and may be retaliated against for it (whistleblower's advisors, legal representatives, relatives, etc.)

Facts that may involve irregularities or well-founded suspicions of breaches of the following regulations **are object of report**: (i) Infringements of European Union law in accordance with Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and Spanish Regulation nº 2/2023 regulating the

protection of persons who report on regulatory violations and fight against corruption; (ii) Serious or very serious criminal or administrative offence.

In addition, Normon's Personnel may file complaints regarding: (iii) Normon's Code of Conduct; (iv) Codes of Conduct to which Normon is adhered (AESEG, ANEFP); and (v) Irregular conducts or conducts contrary to applicable laws.

Thus, the Personnel has the **obligation to report irregular conducts related to the subject matters covered by the Ethical Channel** of which they have had the suspicion or knowledge during the exercise of their professional activities.

Normon will take the appropriate measures to preserve the identity and guarantee the **confidentiality and/or anonymity** of the data corresponding to the persons affected by the information provided, especially that of the person who had brought the facts to Normon's attention, if identified.

The adoption of **any type of retaliation, penalty or impairment** (including dismissal and other disciplinary actions) against those who report a complaint in good faith through the channels set up for this purpose is totally **prohibited**.

### 3. GENERAL PRINCIPLES

The general principles of the Internal Information System - Ethical Channel, which govern this Policy, are as follows:

- Allow, among others, the **communication of the infringements indicated in article 2 of Spanish Regulation nº 2/2023**.
- Enable means to ensure that it is designed and managed in such a way as to guarantee the **confidentiality** of the information communicated, the identity of the reporting person, any third party mentioned in the report, as well as the actions carried out in the management and processing of the same.
- To process at all times the personal data received through the Ethical Channel, as well as the personal data related to any investigation, complying with the provisions of the applicable legislation on **data protection**.
- Allow the submission of **written and verbal communications** to the Compliance Officer and/or the Compliance Area.
- **Integrate the different internal channels** that may exist in Normon.
- Have its **own procedure** to effectively deal with all communications that are submitted within Normon, so that it is the first to be aware of any infringements that occur.
- Have a **person responsible for the management of the Internal Information System - Ethical Channel** expressly designated by the Board of Directors.

### 4. RESPONSIBLE FOR THE MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM – ETHICAL CHANNEL

The Board of Directors has appointed **Normon's Compliance Officer** as responsible for the management of the Internal Information System - Ethical Channel, with autonomous powers of initiative and control, and equipped with the material and personnel resources necessary for the performance of his/her duties. Such appointment shall be communicated to the Independent Information Authority.

The PG ISO-XVI.5/01 on the Procedure for the Management of Reports (Ethical Channel) has been updated, having been approved by Senior Management.

## 5. PROTECTION OF THE REPORTING PERSON AND AFFECTED PERSONS. CONFIDENTIALITY.

Reporting persons, under certain circumstances, enjoy special regulatory protection.

Thus, **reporting persons** whose subject matter falls within the scope of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and the Spanish Regulation nº 2/2023 on the protection of persons who report regulatory breaches and fight against corruption, shall enjoy the **protection and guarantees** provided for therein.

In this way, the **protection of the reporting person** is guaranteed in these cases **by expressly prohibiting retaliation**, this concept being understood as any act or omission that is prohibited by law, or that, directly or indirectly, entails unfavorable treatment that places the persons who suffer them at a particular disadvantage with respect to another in the work or professional context, only because of his/her status as reporting person, or because he/she has made a public disclosure.

By way of example, the following are considered retaliation:

- Suspension of the employment contract, dismissal or termination of employment, or non-renewal; unless it is done within the regular exercise of the power of management in accordance with labor legislation.
- Damages, including reputational damages, financial loss, coercion, intimidation, harassment or ostracism.
- Negative references to work.
- Blacklisting or dissemination of information in a sector that hinders access to or promotion at work.
- Denial or revocation of permission.
- Denial of training.
- Discrimination, or unfavorable or unfair treatment.

Normon endorses the protection guarantees established in Article 36 of Spanish Regulation nº 2/2023.

Normon guarantees the confidentiality at all stages of the process of the identity of reporting persons who report in good faith, except:

- (i) when the reporting person has maliciously made a false report;
- (ii) when it is necessary to reveal the reporting person's identity in the event of judicial or administrative proceedings initiated as a result of the investigation carried out by Normon.
- (iii) due to a legal requirement; or
- (iv) when the reporting person gives express consent to disclose it.

Likewise, the commitment to confidentiality extends to the content of the complaint received and, when appropriate, to subsequent communications between the reporting person and Normon.

The **persons affected** by the complaint shall have the right to:

- Be informed of the existence of an investigation procedure in which they are affected and be heard in it, if there are indications that the facts reported are credible. However, if the exercise of these rights

jeopardizes Normon's ability to effectively investigate or collect evidence due to the risk of destruction or alteration of evidence, Normon may postpone communication with the persons affected until the necessary means of proof have been obtained

- Not to testify against himself/herself in the course of the investigation procedure.
- Be informed of the resolution or archiving of the complaint, if applicable, without this implying access to the contents of the file.
- The same protection as reporting persons with regards to the confidentiality of identity and of the facts and data of the proceedings.

## 6. PROTECTION OF PERSONAL DATA

The Internal Information System - Ethical Channel has a Data Protection Policy that complies with the applicable regulations, specifically with Regulation (EU) 2016/679 (GDPR) and Spanish Regulation nº 3/2018 on Data Protection and Guarantee of Digital Rights. The text is developed in ISO XVI.5 Procedure for the Management of Reports (Ethical Channel).

The Internal Information System - Ethical Channel has the appropriate technical and organizational measures in place to preserve the identity and guarantee the confidentiality of the persons affected and the third parties involved.

## 7. BREACH CONSEQUENCES

Failure to comply with the provisions of this Policy by Normon's Personnel may result in the adoption of **corrective/sanctioning measures** by Normon in accordance with **the applicable labor regulations and Collective Agreement**.

Likewise, the measures deemed appropriate **may be adopted** against **Third Parties linked to Normon** (mere warning, disqualification as supplier, contractor or subcontractor or termination of the contractual relationship; without prejudice to other legal or administrative actions that may be applicable).

## 8. AWARENESS AND SUPERVISION

In order to ensure compliance with this Policy and facilitate the understanding of the Internal Information System and the use of the Ethical Channel, Normon will disseminate this Policy among its Personnel and Third Parties linked to Normon, and will establish training plans for its Personnel, periodically supervising their correct compliance.

Normon may require Personnel and Third Parties linked to Normon to sign the reading, knowledge, understanding and acceptance of this Policy, at the intervals it deems appropriate.

## 9. APPROVAL, UPDATE AND AMENDMENT OF THIS POLICY

This Policy has been **initially approved by Normon's Board of Directors** on the 31<sup>st</sup> of January, 2024, this being its version No.1.

The Compliance Officer will be responsible for its implementation, monitoring and updating, proceeding to its review and continuous improvement, especially when regulatory, social, business or any other circumstances require it. In any case, it will be subject to annual review.