

PROCEDURE OF THE ETHICAL CHANNEL



1. OBJECT

The Ethical Channel procedure (the "Procedure") of OPERON, S.A. (hereinafter, "OPERON" or the "Company"), has as its purpose and aim:

- (i) Identify the internal channels that integrate the Internal Information System (hereinafter, the "Ethical Channel"), as well as the external channels through which information regarding possible breaches committed within the Company may be communicated (hereinafter, the "Communications").
- (ii) Establish the means to raise queries and/or doubts about the legislation in force or the internal regulations of OPERON (hereinafter, "the Queries").
- (iii) To regulate the mechanism for receiving, managing and processing Queries and Communications of infringements made through the Ethical Channel.
- (iv) Establish the procedure to be followed, where appropriate, for the investigation of Communications.
- (v) Ensure, in the event of a finding of non-compliance, a prompt, effective, adequate and proportionate response.
- (vi) Ensure confidentiality and anonymity, depending on the choice of the Informant, of the persons making the Communications, as well as of the persons involved.
- (vii) Ensure that there are no retaliation against whistleblowers.

Likewise, OPERON, through the Ethical Channel, aims to comply with the regulations applicable to whistleblowing channels, which are set out below:

- (i) 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, regulating the implementation of whistleblowing channels in private organisations.
- (ii) Law 2/2023 of 20 February on the protection of persons who report regulatory violations and the fight against corruption (hereinafter referred to as "Law 2/2023").
- (iii) Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights, specifically in its article 24 on Internal Complaints Information Systems (LOPDGDD).
- (iv) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC ("GDPR").

- (v) Organic Law 3/2007, of 22 March, for the effective equality of women and men.
- (vi) Royal Decree 901/2020 of 13 October regulating equality plans and their registration and amending Royal Decree 713/2010 of 28 May on the registration and deposit of collective bargaining agreements.
- (vii) Organic Law 10/2022 of 6 September on the comprehensive guarantee of sexual freedom.

2. SCOPE

2.1. Personal scope of application

The Ethical Channel is made available to all OPERON employees, as well as to third parties related to the Company, including in all cases (hereinafter referred to as the "Stakeholders"):

- (i) Employees of OPERON.
- (ii) The self-employed.
- (iii) Shareholders, participants and persons belonging to the administrative, management or supervisory body of the Company, including non-executive members.
- (iv) Any person working for or under the supervision and direction of contractors, subcontractors and suppliers with whom OPERON deals.
- (v) Those workers whose employment relationship has already ended, volunteers, trainees, as well as those whose relationship has not yet started, in cases where information on infringements has been obtained during the selection process or pre-contractual negotiation.

In this regard, Stakeholders who make reports of Infringements will be referred to as "Reporting Persons" or "Informants" in this Procedure.

2.2. Material scope

OPERON makes the Ethical Channel available to all Stakeholders, as a confidential and/or anonymous channel for reporting breaches or infringements:

- (i) falling within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, irrespective of their qualification under national law;
- (ii) Affecting the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU);

- (iii) Having an impact on the internal market, as referred to in Article 26.2 TFEU, including infringements of EU competition rules and aid granted by States;
- (iv) Affecting the internal market in relation to acts contrary to corporate tax rules or practices aimed at obtaining a tax advantage that would defeat the object or purpose of the corporate tax legislation;
- (v) That may constitute a serious or very serious criminal or administrative offence. In any case, all serious or very serious criminal or administrative offences that involve financial loss for the Public Treasury and for the Social Security will be understood to be included; or
- (vi) That concern labour law in the field of health and safety at work, without prejudice to the provisions of its specific rules.

Hereinafter referred to as "Infringements" or "Breaches".

Likewise, the Ethical Channel is enabled as a means of raising queries on the interpretation and/or application of current legislation or OPERON's internal regulations, as well as the appropriateness or otherwise of the performance of certain acts and conduct, all in relation to the activity of the Company.

3. DEVELOPMENT

3.1. COMPLIANCE BODIES: The Ethical Committee

The Ethical Committee is an internal, collegiate body, governed by its own regulations and acting with total independence and autonomy, and is responsible for the Ethical Channel in accordance with article 8 of Law 2/2023, and is therefore in charge of its management, as well as promoting the necessary investigations and proposing the measures that may be necessary.

Consequently, it is responsible for analysing with rigour, objectivity, independence, autonomy, confidentiality and speed, all those Communications and Queries that are made within the Company and that fall within the material scope of application of the Ethical Channel.

In the performance of its functions, it may seek the support of external advisors when it deems it necessary, taking into account the complexity and nature of the facts that have been reported to, who shall comply with all the provisions established in this Procedure and, in particular, guarantee the confidentiality of the Communications.

In addition, the Chairman of the Ethical Committee has been appointed as the natural person responsible for managing the Ethical Channel and processing investigation files.

3.2. PROCEDURE FOR REPORTING AND INVESTIGATING AN INFRINGEMENT

3.2.1. Internal means of communicating an infringement

Stakeholders who become aware of the existence of an Infringement may report it by the following means:

- (i) Online. Through the ETHICAL CHANNEL web platform, accessible on the Company's website www.operondx.com or at www.mcanaletico.com.

- In writing.
- Through a voice file.

Instructions for use

To access you must enter the following credentials: User CANALETICOOOPERON and Password CANALETICOOOPERON.

After accessing the ETHICAL CHANNEL web platform, the Reporting Person may choose to fill in the form or attach a voice file. The Reporting Person can also choose to provide their contact details or remain anonymous.

In any case, it shall include a clear and detailed description of the facts. In addition, you shall have the possibility to attach files in support of the communication made.

Once the communication has been made, a tracking number will appear that must be saved. With this number, in the follow-up section, the Informant will be able to find out the status of the investigation.

The Reporting Person and the Ethical Committee may also communicate with each other at a later stage in the follow-up section, even if the Reporting Person chooses to remain anonymous. For this reason, the Reporting Person is advised to check frequently in the follow-up section whether he/she has received any communication from the Ethical Committee.

- (ii) By post. By sending the Communication and, where appropriate, the documentation provided as proof to the following address, completing Annex I for this purpose. The informant is recommended to indicate an address, e-mail address or safe place to receive notifications.

ETHICAL COMMITTEE
A/A: President
Camino del Plano, 19
Cuarte de Huerva
50410 – Zaragoza

- (iii) In person. At the request of the Reporting Person, it may also be submitted by means of a face-to-face meeting within a maximum period of seven days.

3.2.2. Specialities in case of face-to-face communication

The Communication shall be documented, subject to the Informant's consent:

- By recording the conversation in a secure, durable and accessible format, or

- by means of a complete and accurate transcript of the conversation made by the Ethical Committee. The Reporting Person shall be given the opportunity to verify, rectify and accept the transcript of the conversation by signing it.

3.2.3. Content of the Communications

The Communication should be as descriptive and detailed as possible, making it easier for the Ethical Committee to identify the potential breach and the person(s) and/or department(s) involved.

Reporting Persons shall provide only such specific and objective information as is necessary for the knowledge and investigation of the possible Infringement. In this regard, to the extent possible, the following information should be included in the report:

- (i) The persons identified as allegedly involved in the reported facts (the "Reported Persons"). If possible, it is advisable to indicate, in the case of natural persons, their name and surname, and, in the case of legal persons, their company name and tax identification number.
- (ii) A clear and detailed description of the events that may lead to a Breach.
- (iii) Where applicable, documents, evidence or other proof of the facts available to the Informant, as well as any other information that may be relevant to the clarification of the facts.

Regardless of whether the Communication is made through the ETHICAL CHANNEL web platform or by post, the Reporting Person may choose to make the Communication anonymously or providing their personal data. The Reporting Person may indicate an address, email or safe place for the purpose of receiving notifications.

Once the Communication has been made, if there is a possibility to communicate with the Reporting Person, the Reporting Person should be fully available to cooperate with the Ethical Committee throughout the process of investigating the reported facts, and should keep a copy of the Communication and the documentation attached to it.

In case the Communication is made by post, the Reporting Person shall complete Annex I.

3.2.4. Receipt and admission of Communications

Communications made through the Ethical Channel will be received by the Chairman of the Ethical Committee.

Once the Communication has been received and read, the Chairman of the Ethical Committee, as delegated by the Head of the Internal Information System, shall:

- (i) Communicate to the Informant, within 7 calendar days of receipt of the Communication, the acknowledgement of receipt of it.
 - a) If it has been communicated through the ETHICAL CHANNEL Platform, the acknowledgement of receipt will be done automatically by the Platform.
 - b) If it has been sent by post, as far as possible, it will be sent to the address, e-mail or safe place indicated for the purpose of receiving notifications.
- (ii) Provide the Informant who includes his or her personal data the information established by the Article 13 of the GDPR regarding the processing of his or her data, in the event that he or she has not obtained such information prior to the Communication.
- (iii) Check for conflict of interest:
 - a) In the event of the Chairman of the Ethical Committee is affected by a conflict of interest with any Communication received, he/she shall immediately inform the other members of the Ethical Committee of this circumstance and shall refrain from intervening at any stage of the procedure. In this case, the Vice-Chairman of the Ethical Committee will assume the functions of the Chairman.
 - b) In the event of a conflict of interest on the part of another member of the Ethical Committee, the Chairman shall convene the Ethical Committee without including the member affected by the conflict of interest, who shall refrain from intervening at any stage of the procedure.
- (iv) Convene, within 7 calendar days of receipt, the Ethical Committee to assess the Communication and determine whether it falls within the scope of application of the Ethical Channel, and may adopt the following decisions:
 - a) If it is relevant to the scope of the Ethical Channel, the following will be done:
 - 1. The opening of the file and the initiation of the internal investigation on the grounds that there is sufficient evidence of the existence of an infringement.
 - 2. Without prejudice to its obligation to process the investigation files, and if it deems it necessary, to determine the members of the Company or independent external persons who are to collaborate in the Investigation (hereinafter "the Collaborators"), depending on the nature of the matter, for

which purpose possible conflicts of interest, independence, training and other circumstances deemed appropriate shall be considered.

- b) In the event that it is considered that it does not fall within the scope of the Ethical Channel, that it is implausible, that it is unsubstantiated, or that it does not contain new and significant information with respect to a previous investigation that has already been completed, this circumstance will be communicated to the Informant and the investigation will be archived.
- c) In the event that the Ethical Committee considers that the facts reported are indicative of a crime, the information shall be immediately forwarded to the Public Prosecutor's Office or to the European Public Prosecutor's Office in the event that the facts affect the financial interests of the European Union, after notifying the Company's Governing Body of this circumstance.
- d) In the event that the Ethical Committee considers that the facts reported may fall within the scope of application of the Action Protocol on Sexual Harassment or Harassment on Grounds of Sex (the "Harassment Protocol"), it will be processed in accordance with the provisions of the same. Without prejudice to the foregoing, in all matters not regulated in the Harassment Protocol, the provisions of this procedure shall apply and the guarantees and rights provided for therein shall be respected at all times.
- (v) In the event that there are several Communications, classify the Communication in order to prioritise those that, due to their characteristics, have a greater impact and require immediate attention.

3.2.5. Opening of the file

Once the Ethical Committee has examined the Communication, if so agreed, it will proceed to open the file. To do so, it must formalise the Initial Report, which must contain all the relevant information on the Communication. In any case, it should contain the following information:

- (i) The date, the time, the reception channel used and the person who received it.
- (ii) The Informant's details, as well as the address, e-mail or designated safe place to receive notifications, if these have been provided.
- (iv) The reported facts.
- (v) The documents, evidence or information on the facts provided by the Reporting Person as means of proof and which could be relevant to the clarification of the facts.
- (iii) The Reported person and, to the extent possible, the area or department (or, where applicable, company) involved.

Information or personal data contained in the Communication that is not necessary for the knowledge and investigation of possible infringements shall not be included in the file.

Regardless of the means by which the Communication has been made, the opening of the file will be carried out on the ETHICAL CHANNEL web platform, and the entire Instruction of the Communication must be managed by this means.

3.2.6. Preliminary proceedings

The investigation shall comprise all investigative actions aimed at verifying the plausibility of the facts reported (the "Investigation").

The Chairman of the Ethical Committee, taking into account the circumstances, will design, lead and manage the entire Instruction procedure, and may consult with any employee or department to resolve any doubts, and may use any means he/she deems necessary.

Without prejudice to this, it may request the assistance of Collaborators, depending on the nature, seriousness, complexity or parties involved in the facts, whenever advisable for an adequate resolution of the Communication. All persons participating in the Instruction shall comply with all the principles, rights and obligations set out in this Procedure.

The Chairman of the Ethical Committee, when planning the Instruction, shall take into account the legislation, procedures or internal regulations affected by the reported conduct, as well as the risks that may arise. Likewise, he/she shall collect all documentation and information that may be necessary, relevant and transcendent for the investigation.

The maximum period for processing the Instruction procedure and responding to the Informant shall be a maximum of three (3) months from receipt of the Communication by the Ethical Committee, which may be extended up to a maximum of a further three (3) months if deemed necessary in the event of particular complexity. The decision to extend the procedure must be reasoned, in writing and signed by the Chairman of the Ethical Committee. The Reporting Person and the Reported Person shall in all cases be informed of the decisions adopted for this purpose.

During the processing of the investigation, the Ethical Committee may take the necessary precautionary measures leading to the immediate cessation of the situation reported, trying to ensure that such measures do not harm the working conditions of the persons involved. The precautionary measures to be applied may include, among others, the following:

- Physical separation of the persons involved in the same workplace.
- Functional mobility in the person to be determined by the Ethical Committee.
- Temporary change of the workplace within the same locality, in the person determined by the Ethical Committee.
- Where there are reasonable grounds for suspicion, temporary modification of working hours, which may in no case exceed the maximum duration of the investigation.

- Suspension of the obligation to provide services, with the right to remuneration, while the case is being dealt with, in the person to be determined by the Ethical Committee.
- In the event that the subject under investigation is a third party related to the Company, contact shall be avoided until the investigation is completed.

In the event that the Ethical Committee has not taken any urgent additional measures and during the course of the investigation it becomes apparent that they are necessary, the Ethical Committee may take such precautionary measures as it deems necessary to protect both the Whistleblower and the investigation.

All actions carried out during the investigation must be reflected in the file opened on the ETHICAL CHANNEL platform.

The Instruction procedure shall conform to the following basic guiding principles, which shall be observed by all persons participating in the Instruction procedure:

- (i) Rapidity: a swift procedure, without unjustified delays in its processing.
- (ii) Confidentiality and protection of personal data.
- (iii) Protection of the honour, privacy and dignity of all persons involved.
- (iv) Presumption of innocence of any person involved.
- (v) Objectivity, autonomy and independence of the procedure: through exhaustive and rigorous investigation of the facts reported and fair treatment for all persons concerned, without accepting interference of any kind by other Departments or governing bodies of the Company.

3.2.7. Provision of new information and/or documentation

In the event that the Ethical Committee understands at any time during the Instruction procedure that it is necessary for the Reporting Person to expand on the information provided or to provide new documentation to support the facts reported in the Communication, the Ethical Committee may request the Reporting Person, through the ETHICAL CHANNEL web platform or at the place indicated for the purpose of receiving notifications, to provide the necessary information. If the Reporting Person does not provide new information within 15 days of being requested to do so, the Ethical Committee must assess whether the information available to it provides reasonable indications of the existence of an Infringement or, if it considers that it is not sufficient, file the case.

In the event that the Communication has been made anonymously by post and there is insufficient information available to contact the Informant, the Ethical Committee must assess whether there are reasonable indications of the existence of a breach of internal regulations or current legislation with the information it has available, and if it considers that it is not sufficient, the file will be closed.

3.2.8. Information and hearing of the Complainant

The Ethical Committee shall inform the Reported Persons of this circumstance, as well as of the facts of which they are accused in a succinct manner, as soon as the status of the procedure allows it. In addition, they shall be informed of their right to submit written allegations and of the processing of their personal data. However, this information may be provided during the hearing if it is considered that providing it beforehand could facilitate the concealment, destruction or alteration of the evidence.

In no case shall the identity of the informant be communicated to the data subjects nor shall access to the Communication be given.

Without prejudice to the right to make written allegations, the investigation shall, whenever possible, include an interview with the Reported person in which, always with full respect for the presumption of innocence, he/she shall be invited to explain his/her version of the facts and to provide such evidence as he/she deems appropriate and relevant.

In order to guarantee the Reported person's right of defence, the Reported person shall have partial access to the file without disclosing information that could identify the Informant and provided that it does not affect the proper conduct of the investigation, and may be heard at any time, and shall be advised of the possibility of being assisted by a lawyer.

3.2.9. Resolution of the Instruction

Once the Ethical Committee considers that the Investigation should be concluded, it will draw up the corresponding report (the "Resolution of the Instruction"), including the actions carried out and conclusions as to whether, in its opinion, the facts reported constitute a crime and/or legal infringement.

Specifically, the Resolution should include:

- (i) Information on the Infringement. This shall include the date on which the event constituting the Infringement occurred (in the event that the exact date cannot be known, a more general date shall be established), the place and circumstances in which it occurred, as well as the legal precepts or internal regulations that have been infringed.
- (ii) Identity of the persons in charge of the investigation. List of the relevant facts and findings. The facts that have become known throughout the procedure shall be described, differentiating the method of their discovery.
- (iii) Conclusions and assessment of the facts. Detail the conclusions drawn from the Instruction, and make one of the following decisions:
 - a. Close the procedure if it is considered that the fact does not constitute an infringement.

- b. In the event that an infringement has been established, propose the adoption of any of the following measures:
- The adoption of disciplinary sanctions.
 - Referral to the Public Prosecutor's Office or the European Public Prosecutor's Office if, although there was no initial indication that the facts might constitute a criminal offence, the investigation has revealed this to be the case.
 - Inform the authority, entity or body deemed competent.
 - Take legal action to repair the damage suffered by the Company.
 - Carry out the necessary measures or organisational reforms considering the events that occurred.

3.2.10. Referral of the Resolution of the Preliminary Determination to the Deciding Body

Once the Resolution of the Investigation has been issued, it will be forwarded to the Deciding Body so that, in view of the information and conclusions issued by the Ethical Committee, by means of the formalisation of a Minute, it may adopt one of the following decisions:

- (i) Close the procedure if it is considered that the fact does not constitute an infringement.
- (ii) Refer to the Human Resources Department for the application of the corresponding disciplinary sanctions.
- (iii) Refer the matter to the Public Prosecutor's Office or the European Public Prosecutor's Office if there are indications that the facts may constitute a criminal offence. In this case, it may forward the resolution to the Directorate for information.
- (iv) Report the events to the authority, entity or body deemed competent.
- (v) Carry out the necessary organisational measures or reforms considering the events that have occurred. To this end, the corresponding instructions and a summary of what has occurred shall be sent to the Heads of the Departments deemed necessary, without including the details of the investigation carried out or mentioning specific persons, always bearing in mind the confidential nature of the information.

The Deciding Body in OPERON shall be the CEO.

3.2.11. Informant Information

The Reporting Person has the right to know the status of the processing of his or her Communication and the results of the Instruction made by the Ethical Committee.

For this reason, the Ethical Committee shall inform the Reporting Person of the result of the Instruction. The content of this information shall include a summary of the processing of the Instruction carried out, whether any type of corrective measure has been taken or whether internal procedures will be improved and whether, if appropriate, any additional action will be taken.

The information provided to the Reporting Person shall not contain details of the investigation carried out or refer to specific individuals, but shall be stated in general terms, always taking into account the confidential nature of the information and the rights of third parties.

3.3. RIGHTS AND SAFEGUARDS FOR THE WHISTLEBLOWER AND THE REPORTED PERSON

3.3.1. Confidentiality

OPERON guarantees that all Communications will be managed securely, guaranteeing the confidentiality of the Informant and any third party mentioned in the Communication, as well as the actions carried out in the management, processing and Instruction of the same, preventing access by unauthorised personnel. Only those persons who are strictly necessary for the proper management of the Communication shall have knowledge of it and shall maintain strict confidentiality.

Likewise, the confidentiality of the Communication is guaranteed when it has been sent by a means not established in the Procedure or to a member of staff who is not responsible for its processing, and it is the obligation of the recipient to immediately send the communication to the Chairman of the Ethical Committee.

The identity of the Informants shall in any case remain confidential and shall not be communicated to the persons to whom the facts reported refer or to third parties.

3.3.2. Anonymity

OPERON offers the possibility of making Communications in a totally anonymous way, either through the ETHICAL CHANNEL web platform or by post.

In the event of reporting through the ETHICAL CHANNEL web platform, the Reporting Person may communicate with the Ethical Committee and monitor the progress and resolution of the investigation.

If the Reporting Person decides to make the communication by post, he/she should only include an address, e-mail or safe place to receive notifications so that the Ethical Committee can contact the Reporting Person if necessary. Failure to include this information shall not be grounds for non-admission of the report.

3.3.3. Presumption of innocence

During the processing of the investigation, the persons affected by the communication shall have the right to the presumption of innocence, to honour, to the right of defence and to the right of access to the file under the terms regulated in this Procedure, as well as to the same protection established for Informants, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

3.3.4. Right to be heard

OPERON will guarantee the right of the Informant and the Reported person to be heard, so that they may exercise their defence and present the arguments, allegations and evidence they deem appropriate.

3.3.5. Protection of personal data

The processing of personal data from the Communications made shall be governed by the provisions of the RGPD, the LOPDGDD and Law 2/2023.

Personal data shall not be collected if it is manifestly not relevant for the processing of specific information or, if collected by accident, shall be deleted without undue delay.

Access to personal data shall be limited, within their powers and functions, exclusively to:

- (i) The Ethical Committee.
- (ii) The human resources manager, only when disciplinary measures may be taken against an employee.
- (iii) The person in charge of the legal services of the entity or body, if legal action should be taken in relation to the facts described in the communication.
- (iv) The data processors that may be appointed, with whom the corresponding contract will be signed in accordance with the provisions of Article 28 of the GDPR.
- (v) The Chief Executive Officer or the Head of the Department affected if necessary for corrective action within the Company.

Without prejudice to the foregoing, the processing of the data by other persons, or even their communication to third parties, is lawful when necessary for the adoption of corrective measures in the Company or the processing of sanctioning or criminal proceedings.

In no case shall personal data that are not necessary for the knowledge and investigation of possible Infringements be processed, proceeding, where appropriate, to their immediate deletion. Likewise, any personal data that may have been communicated and that refer to conduct that is not included in the scope of application of the Ethical Channel shall be deleted.

If the Communication contains personal data included in the special categories of data, it shall be deleted immediately, without any registration and processing.

If it is established that the information provided or part of it is not truthful, it must be immediately deleted as soon as this circumstance comes to light, unless this lack of truthfulness may constitute a criminal offence, in which case the information shall be kept for the time necessary during the legal proceedings.

The personal data obtained in the framework of the internal investigation that are subject to processing shall be deleted from the ETHICAL CHANNEL platform when they are no longer necessary and relevant and, in any case, no later than three (3) months after the Communication is registered, unless the investigation is still ongoing.

3.3.6. Prohibition of retaliation

OPERON guarantees protection against retaliation for all persons who report breaches that fall within the scope of this procedure, if they have reasonable grounds to believe that the information referred to is true at the time of the report, even if they do not provide conclusive evidence.

In this sense, retaliation are understood as any acts or omissions that are prohibited by law, or that directly or indirectly result in unfavourable treatment that places the persons suffering them at a particular disadvantage compared to another in the employment or professional context, solely because of their status as whistleblowers, or because they have made a public disclosure.

Persons communicating or disclosing information are expressly excluded from the protection provided for:

- (i) Information contained in communications which have been inadmissible for one of the following reasons:
 - Lacking all plausibility.
 - The facts reported do not constitute an infringement.
 - It is unfounded or there is prima facie evidence that it was obtained through the commission of an offence.
 - Does not contain significant new information on infringements compared to a previous communication in respect of which the relevant proceedings have been concluded.
- (ii) Information linked to complaints about interpersonal disputes or affecting only the Informant and the persons to whom the communication refers.
- (iii) Information which is already fully available to the public or which constitutes mere hearsay.

- (iv) Information concerning actions or omissions outside the scope of the Procedure.

The measures for the protection of the Reporting Person provided for in this paragraph shall also apply, where appropriate, to:

- (i) Persons assisting the informant during the process.
- (ii) Those who are related to the informant and may suffer reprisals, such as co-workers or relatives of the informant.
- (iii) Legal persons for whom he/she works or with whom he/she has any kind of relationship in an employment context or in which he/she has a significant shareholding. For these purposes, an interest in the capital or voting rights attaching to shares or holdings is deemed to be significant when, by virtue of its proportion, it enables the person holding it to have the capacity to influence the legal person in which the interest is held.

In certain circumstances, the protection against retaliation will also apply to persons who make a public disclosure, meaning the making available to the public of information about actions or omissions that may constitute an Infringement.

If the Ethical Committee confirms that a Reporting Person who has acted in good faith has been the subject of any sanctioning or retaliatory measures, the perpetrators or those responsible will be investigated and, where appropriate, disciplined.

Reporting Persons shall not be deemed to have breached any restriction on disclosure of information, and shall not incur any liability of any kind in connection with such Communication provided that they had reasonable grounds to believe that the disclosure of such information was necessary to disclose an Infringement, without prejudice to any criminal liability that may arise.

The provisions of the preceding paragraph extend to the communication of information made by employee representatives, even if they are subject to legal obligations of confidentiality or of not disclosing confidential information. This is without prejudice to the specific rules of protection applicable in accordance with labour legislation.

Informants shall incur no liability in respect of the acquisition of or access to information that is reported, provided that such acquisition or access does not constitute a criminal offence.

Any other potential liability of the Reporting Persons arising from acts or omissions that are unrelated to the Communication or not necessary to disclose a Breach will be enforceable under applicable law.

3.3.7. Support measures

Full independent information and advice on available procedures and remedies, protection against retaliation and the rights of the person concerned are available to Reporting persons.

3.3.8. External information channel to the A.A.I.

Without prejudice to the provisions of the Ethical Channel Procedure, Stakeholders have the right to report to the Independent Authority for the Protection of Whistleblowers, A.A.I., or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the scope of application of Law 2/2023, either directly or following communication through the corresponding internal channel (see Annex II).

3.4. PRESERVATION OF DOCUMENTATION

The Ethical Committee shall keep an up-to-date record of all Communications received, as well as, where appropriate, internal investigations carried out and measures taken, for as long as deemed necessary and proportionate to comply with applicable law.

The said register shall comply with appropriate technical and organisational measures to ensure a level of security of personal data appropriate to the risk, shall comply with the confidentiality requirements provided for in the Procedure and shall not be public.

Access to all or part of the contents of the register may be granted only at the reasoned request of the competent judicial authority, by means of an order, in the context of judicial proceedings and under its supervision.

3.5. PROCEDURE FOR RECEIVING AND RESOLVING ENQUIRIES

Stakeholders who wish to make a query or raise a doubt about the interpretation or application of current legislation or OPERON's internal regulations (the "Query"), may do so by the same means established for the communication of Infringements (section 3.2.1). However, on this occasion it cannot be done anonymously, and it is necessary to enter the contact details in order to be able to respond to the Informant.

The Query will be received by the Ethical Committee, which will check whether it falls within the scope of application of the Ethical Channel:

- (i) If it relates to the scope of application of the Ethical Channel, the Consultation will be resolved.
- (ii) In the event that it is understood that it does not fall within the scope of application of the Ethical Channel, this circumstance will be communicated to the interested party.

With regard to confidentiality and data protection, the provisions of paragraph 3.3 shall apply to the extent applicable.

3.6. INTERNAL AND/OR EXTERNAL AUDITS

The Ethical Channel and the obligations contained therein shall be subject to periodic internal and/or external audits to monitor compliance.

	ANNEX I. COMMUNICATION FORM
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Communication No. (not to be filled in by the Informant)	
Date	
Via communication with the Informant	

INFORMANT'S DETAILS (in case of anonymous communication not to be filled in)	
Name	
Surname	
E-mail address	
Liaison with the Company	
Cargo	
NOTICE OF POSSIBLE INFRINGEMENT	
Description of the infringement (1)	
Approximate date of occurrence	
Annexed documents (2)	

(1) Describe what your communication consists of, who are the persons involved, which areas of the organisation are affected, the means used to carry out the conduct and any other relevant data you consider relevant.

(2) Please provide documentation that you consider to be evidence of the communication.

ANNEX II. EXTERNAL CHANNELS OF COMMUNICATION

Regional offices: Allows reporting of non-compliances that have occurred within the territorial scope of the corresponding autonomous community.

- Andalusia: The Andalusian Office against Fraud and Corruption
- Balearic Islands: The Office for Preventing and Fighting Corruption in the Balearic Islands
- Catalonia: The Anti-Fraud Office of Catalonia
- Valencia: The Agency for the Prevention and Fight against Fraud and Corruption of the Region of Valencia