

ANTI-CORRUPTION POLICY OF THE BIOIBERICA GROUP

1. PURPOSE AND SCOPE

This document aims to establish the Anti-Corruption Policy by which BIOIBERICA S.A.U. (hereinafter, **BIOIBERICA** or the Organization indistinctly) operates in order to prevent the risks of committing any form of corruption and to comply with all applicable laws and regulations regarding corruption in all areas and countries in which the Organization develops its activities, as well as any type of reputational or financial damage resulting from its materialization.

Likewise, this Policy aims to comply with international best practices on anti-corruption, specifically meeting the requirements set out in ISO 37001 Anti-Bribery Management Systems (hereinafter ISO 37001).

In this regard, BIOIBERICA considers that corruption risks may arise from:

- Relationships with private parties, resulting in some form of private or business corruption.
- Relations maintained with the public sector (i.e. with public administrations and agencies, as well as with political parties and their representatives) which may result in some form of bribery.
- Relations held within the framework of an international business transaction involving a subject exercising a public function.

Through this Policy, BIOIBERICA also aims to prevent the commission of any other crime related to corruption arising within relationships involving private and public subjects. This includes, influence peddling or illegal financing of political parties.

2. RESPONSABILITIES, AUTHORITY AND REFERENCES

2.1. Responsibilities of the different groups regarding the prevention of corruption

For the purposes of this Policy, the following bodies or groups have the following responsibilities:

- **Governing Body:** in the case of BIOIBERICA this body corresponds to the Board of Directors.

The Governing Body bears the ultimate responsibility and authority for the activities, governance and policies of the Organization to which the Senior Management reports.

The Governing Body is responsible for passing the Anti-Corruption Policy and ensuring that the Organization's strategy is aligned with it, as well as for allocating the necessary resources for the effective operation of this Policy and overseeing its implementation.

- **Senior Management:** the individual or group of people who lead and supervise the Organization at the highest level. For illustrative purposes, the Senior Management is responsible for the implementation and review of this Policy, for deploying the necessary resources for the effective performance of the Anti-Corruption Compliance Management System, for communicating it to all BIOIBERICA members, for promoting an appropriate anti-corruption culture within BIOIBERICA by supporting the members of the Organization and for exercising reporting functions.

In BIOIBERICA's case, these activities must be carried out by the Management Committee.

- **BIOIBERICA employees:** all other people working for or on behalf of BIOIBERICA, regardless of their employment or contractual relationship.

BIOIBERICA's employees are responsible for: (i) respecting and complying with this Policy, as well as with other obligations concerning the Anti-Corruption Compliance Management System; (ii) communicating doubts, queries, irregularities and non-compliances in relation to the Anti-Corruption Compliance Management System; (iii) participating and benefiting from the Compliance training sessions.

- **Business Partners:** any party, except for BIOIBERICA members with whom the Organization has, or plans to establish, any type of business relationship.

Business Partners are responsible for: (i) respecting and complying with the applicable regulations when carrying out their activities; (ii) communicating Compliance issues that may arise in the development of their business relationships with BIOIBERICA; (iii) collaborating in the due diligence actions and verifications that BIOIBERICA may have to undertake in the development of its Anti-Corruption Compliance Management System.

2.2. Compliance Function

The Compliance function in BIOIBERICA is fulfilled by the Compliance Officer, responsible for designing and implementing the Anti-Corruption Compliance Management System, ensuring that its content is adequate and supervising its fulfillment. In addition, it has the support of the Compliance Committee, which is responsible for managing the day-to-day Compliance and advising the Compliance Officer in his duties.

The Compliance structure in BIOIBERICA is characterized by its independence, authority, freedom of initiative and freedom of control. In this sense, the Compliance Officer is located in BIOIBERICA's organizational chart in a staff position with respect to the Governing Body, to whom he/she reports hierarchically. Furthermore, the Compliance Officer reports functionally to the Group Compliance Officer of SARIA Group.

The Compliance Officer of BIOIBERICA oversees the design and implementation of the Anti-Corruption Compliance Management System and this Policy and of ensuring that they comply with the requirements set forth in ISO 37001.

The members of the Organization should address to the Compliance Officer if they have any doubts about how to proceed, as well as to communicate any relevant fact or improvement.

2.3. Communication channel

All members of BIOIBERICA are required to report any event, action, conduct or behavior contrary to the standards set out in the Anti-Corruption Compliance Management System and in this Policy, as well as any doubts or queries regarding said Policy.

Communications of potential breaches of this Policy will be addressed:

- Through BIOIBERICA's Ethics Channel, which is located on an external platform accessible from the following link: <https://saria.integrityline.org/>.
- Directly to the Compliance Officer either by mail (C. Antic Camí de Tordera 109-119, 08389 Palafolls, Barcelona, Spain), by telephone (34 93 765 03 90 or 93 490 49 08), or by face-to-face meeting.

The Ethics Channel is completely confidential and can even be used anonymously, and it is guaranteed that the person reporting a breach will not suffer any retaliation, provided that it is used in good faith.

Any communication submitted in bad faith, consciously false or with the intention of harming a colleague or superior will be subject to a disciplinary sanction, notwithstanding any possible criminal liability.

2.4. Disciplinary system

Should there be a breach of the rules and guidelines set out in this Policy, appropriate sanctions will be imposed in accordance with BIOIBERICA's disciplinary system. Any penalty applied shall be proportionate to the seriousness of the event and in accordance with the applicable labor regulations.

2.5. References

UNE 19601: 2017 Criminal Compliance Management Systems
UNE ISO 37001: 2017 Anti-Bribery Management Systems
Spanish Organic Law 1/2015 (reforming Organic Law 10/1995) of the Criminal Code

3. SCOPE OF THE ANTI-CORRUPTION COMPLIANCE MANAGEMENT SYSTEM AND THIS POLICY

This Policy in particular, and the Anti-Corruption Compliance Management System, in general, applies to all companies that make up BIOIBERICA and is binding for each one of its members, regardless of their contractual modality within the Organization or the geographic area in which they carry out their jobs.

BIOIBERICA's commitment to ethical and legal compliance in anti-corruption matters shall also involve any third parties that collaborate with the Organization. Therefore, one of BIOIBERICA's core values is to promote the use of good business practices among Business Partners.

The Governing Body is responsible for passing this Policy, while the Compliance Officer is responsible for its revision, as long as it does not involve a structural modification.

In order to effectively implement this Policy, specific training and awareness-raising activities shall be conducted.

4. COMMITMENT TO COMPLIANCE WITH THE ANTI-CORRUPTION POLICY

BIOIBERICA actively applies policies to prevent any act of corruption within the Organization. In this sense, collaboration, cooperation and mutual trust in the relationships between BIOIBERICA members are encouraged and empowered.

BIOIBERICA believes that preventing corruption is not a one-time activity but rather a permanent and ever evolving one. To this extent, this Policy and the Anti-Corruption Compliance Management System and its objectives are constantly monitored and periodically reviewed.

Therefore, BIOIBERICA conducts its business in accordance with the following principles:

4.1. Principle of zero tolerance of all forms of corruption

BIOIBERICA's activities are carried out in compliance not only with current anti-corruption legislation, but also with the provisions of its Code of Conduct and other internal regulations.

Any conduct that could be considered a corrupt practice, in any of its forms and modalities, is strictly prohibited in all activities directly or indirectly related to BIOIBERICA.

4.2. Principle of documentation

To prevent and detect malpractice, BIOIBERICA members must document all financial and commercial transactions carried out, keeping their books and financial records up to date.

Any relationship with the public sector must be duly documented.

4.3. Principle of transparency

BIOIBERICA is committed to transparent accounting and financial management. To ensure transparency, BIOIBERICA is responsible for the disclosure of its financial statements and accounting and auditing standards.

In doing so, the following practices can be avoided:

- Creation of off-balance sheet accounts.
- Carrying out non-recorded or inadequate transactions.
- Recording of non-existent expenses.
- Entry of unduly identified liabilities.
- Use of false documentation.

- Intentional destruction of financial documents.
- Use of donations or sponsorships to conceal improper payments.

These principles are developed in the Anti-Corruption Policy, which is mandatory. This Policy must be accessible to all members.

5. PROCEDURES FOR THE PREVENTION OF CORRUPTION

5.1. Permitted and prohibited conducts

I. BRIBERY AND PAYOFFS

The recipients of this Policy are prohibited:

- Bribing, paying or accepting any kind of remuneration or consideration on behalf of BIOIBERICA, or on their own behalf, for the benefit of the Organization, to any person, authority or public official, in order to irregularly or illegally influence their acts or decisions, or to obtain a commercial advantage.
- Receiving or allowing, on behalf of BIOIBERICA, or in one's own name for the benefit of the Organization, bribes, remunerations or considerations from any person, authority or public official, to irregularly or illegally influence the acts or decisions of the Organization.
- Pressure suppliers to modify or alter the results and/or parameters obtained from the tests or services contracted with them regarding the products commercialized or expected to be commercialized by BIOIBERICA.
- Maintaining individual and unscheduled meetings with authorities and/or public or elected officials.

II. GIFTS, PRESENTS AND HOSPITALITY

This section aims to regulate, without prejudice to the provisions of other internal development regulations, the guidelines regarding offering or receiving gifts and invitations by members of BIOIBERICA, both in the public and private sectors, taking into consideration the framework established by the Code of Conduct of the Organization.

Gift Policy

- Within the framework of their activity, and generally, BIOIBERICA members must not, either directly or indirectly, demand, accept, offer or grant unjustified advantages of any kind.
- Corporate promotional items (“gadgets”, small, personalized details of minor economic value such as, illustratively and non-exhaustively, pens, notebooks, document markers, etc.) are excluded, provided that they do not exceed a unit value of €65.
- The giving, offering or acceptance of valuables exceeding €100 or those that are offered on a regular or frequent basis is not permitted.
- The offering or acceptance of gifts or any other type of remuneration to an authority, public official, individual involved in the exercise of public functions or a third party during a process of public procurement, obtaining subsidies, management of licenses, authorizations or tenders, among others, is not permitted.
- Likewise, it is not permitted to promise, offer or grant managers, administrators, employees or collaborators of other companies any unjustified benefit or advantage in exchange for any undue favor in a commercial negotiation.
- Likewise, it is expressly forbidden to accept or offer gifts in cash or gifts that can be converted into cash (such as prepaid cards, gasoline checks, cash, gift vouchers, restaurant tickets, etc.).
- It is strictly forbidden to offer or accept any kind of bribe.

Whenever a gift received does not comply with these guidelines, the Compliance Officer shall be informed in writing and the gift shall be immediately returned to its recipient.

Should this action be considered as an act of discourtesy towards the individual offering said gift, the Compliance Officer shall be duly informed of such circumstance and will decide on its acceptance/disposal in due course. Any communication with the Compliance Officer shall always be in writing.

Business meals and event attendance

- Business meals with clients or suppliers must be limited to business purposes and reiteration with the same suppliers or clients shall be avoided. More than three (3) meals per year with the same customer or supplier are deemed repetitive.
- Meals with public or elected officials are not permitted.

Hospitalities

Generally, BIOIBERICA shall not cover the travel and accommodation costs for Business Partners during visits to the Organisation's workplaces, except for journeys from their accommodation to BIOIBERICA's facilities, provided they are reasonable and moderate.

Expressly prohibited conducts

- Offering or accepting leisure activities or luxurious services, extravagant or frequent hospitality.
- Using properties owned by clients or suppliers (such as houses, boats, etc.) for private leisure activities or holidays.
- Paying for and/or providing meals, transportation, lodging or other related services to accompanying persons or any other individual who has no professional interest within the Company.
- Paying or receiving amounts directly from individuals rather than through the Organization.

III. FACILITATION PAYMENTS

The Organization explicitly prohibits the provision of facilitation or grease payments to all members acting on behalf of the Organization. Should anyone find themselves in a situation where they are required to do so, they shall refrain from taking any action and shall immediately inform the Compliance Officer in writing.

IV. CONTRACTING WITH THIRD PARTIES WHO MAY BE RELATED TO THE PUBLIC ADMINISTRATION.

In the event of contracting with third parties that may be related to the public sector — at international, national, regional, or local levels — BIOIBERICA must take all necessary precautions to mitigate the risk of corruption by these parties.

For this purpose, BIOIBERICA must check and ensure that these third parties do not accept or tolerate corruption in the development of their activities by requesting the necessary information to do so.

V. CLINICAL TRIALS

The decision to carry out a study or clinical trial will involve the issuance of a contract with the company or professional involved, specifying the services contracted and their cost. Contracts will be reviewed and safeguarded by the Legal Department and signed in accordance with the Organization's powers of attorney policy.

Any remuneration paid by BIOIBERICA must be proportionate to the services actually provided and the purposes of the study, must correspond to market values and shall be subject to applicable taxes and/or withholdings in accordance with current legislation.

As proof of the completion of the study, the Organization will request the deliverables from the company or professional providing the service.

VI. SCHOLARSHIPS AND GRANTS FOR TRAINING AND RESEARCH

All financial support will be given to qualified organizations, shall be granted only in response to a written request from the benefiting organization or to a documented initiative of the Organization and shall be formalized in a contract that will be reviewed and safeguarded by the Legal Department and signed in accordance with the Organization's powers of attorney policy.

The following behaviors are expressly prohibited:

- Granting aid to health professionals in their personal capacity.
- Granting aid without first signing an agreement or contract between both parties documenting the terms under which the aid is granted.
- Making payments in cash (or payments transformable into cash) or in kind.

VII. SPONSORSHIPS

The Organization will draw up a contract detailing the support given to the organization or event involved and the amount of the sponsorship.

Sponsorships should never be conducted to disguise a bribe. Likewise, sponsorship must never be related to a commercial or contractual operation.

VIII. DONATIONS TO CHARITIES AND THE LOCAL COMMUNITY

In the framework of the social responsibility that emanates from the Saria Group to which the Organization belongs, reasonable donations to charities and to the local community are permitted. Donations may consist of financial support, delivery of goods or finished products of the Organization.

To avoid these donations being considered as preferential treatment they should only be made to:

- Non-profit entities that are duly registered and whose work is publicly known, and for charitable, philanthropic or support purposes for certain groups.
- The local communities in which the Organization's production centers are located, provided that they are destined to cultural, educational and social activities as an action of social responsibility.
- Regardless of other recipients, donations in favor of children and education will be prioritized.

Donations should never be made in cash or credited to an account other than that of the institution to which the donation is made.

It is expressly forbidden to make donations to:

- Entities involving people with whom BIOIBERICA maintains business relationships.
- Individuals.

IX. POLITICAL CONTRIBUTIONS

When acting on behalf of BIOIBERICA, the following is forbidden:

- To make contributions to politicians, organizations, parties or political committees in the countries where the Organization maintains business operations.
- Making political statements at public events where the employee is representing the Organization. In any case, the provisions of the Social Media Engagement Policy shall be considered.

Should any member of BIOIBERICA's Governing Body make personal contributions to political parties or any of their members or candidates, such contributions must be made in accordance with the provisions of the applicable legislation while adopting the necessary measures to ensure that their donations and sponsorships are not used to corrupt or bribe authorities or public officials.

X. DUE DILIGENCE WITHIN THE CONTEXT OF THIRD-PARTY RELATIONSHIPS

Pre-contractual measures

To prevent any risk of corruption, before initiating any business relationship with a third party, BIOIBERICA must determine the third party's attitude towards ethics and compliance in business.

Thus, BIOIBERICA requires that these third parties share the general principles of ethics and legal compliance.

Conflict of interest

A conflict of interest is any situation in which the personal interest of a member or that of his or her immediate circle overrides or may be placed before BIOIBERICA's interest and, consequently, may compromise the objectivity of the member of the Organization and lead to actions that could harm BIOIBERICA.

Any person detecting a conflict of interest or with doubts about how to proceed regarding an act or situation that results or may result in a conflict of interest, must inform BIOIBERICA's Compliance Officer.

In order to properly manage a situation involving a conflict of interest, the following actions shall be carried out by the Compliance Officer: (i) assessment of the conflict of interest; (ii) adoption of measures aimed at managing the conflict of interest; (iii) monitoring the conflict of interest situation; (iv) confidential treatment of the information.

6. REVIEW AND CONTINUOUS IMPROVEMENT OF THE ANTI-CORRUPTION POLICY

Regardless of its permanent monitoring, BIOIBERICA is committed to regularly verifying the Anti-Corruption Policy, thus ensuring its effectiveness and the fulfilment of the anti-corruption objectives.

The objective of the review of the Anti-Corruption Policy is its continuous improvement, ensuring that the rules and guidelines implemented to prevent, detect and control acts of corruption are effective and appropriate. It also ensures its adaptation to regulatory changes and international best practices in anti-corruption affairs.

The Compliance Officer shall oversee the reviewing procedure of this Policy, also promoting the involvement of the members of the Senior Management. In any case, significant revisions must be approved by the Governing Body of BIOIBERICA.

In this sense, two types of revisions will be conducted:

- **Periodic reviews.** BIOIBERICA will conduct these reviews on an annual basis. In addition, it will identify risks and incidents of corruption and a report on the results of these processes will be drafted to identify possible areas for improvement and to implement the necessary corrective actions.
- **Extraordinary reviews.** Additionally, extraordinary reviews will be carried out when there are special circumstances that require it. These circumstances may be, for instance, the following: (i) the detection of relevant breaches of corruption within the Organization, (ii) modifications or substantial changes in the structure or activities of BIOIBERICA that may affect this Policy and (iii) relevant regulatory changes.

In the context of these reviews, all members of BIOIBERICA are committed to providing the Compliance Officer with all the information needed for the proper review of the Anti-Corruption Policy.

Should any deficiencies be found in the Anti-Corruption Policy, BIOIBERICA will promote its correction and will ensure the implementation of the corresponding needed actions. These actions for improvement include, among others, the following:

- Correct, prevent or reduce possible undesired effects of corruption.
- Improve the functioning and effectiveness of the anti-corruption Policy.
- Reinforce training or awareness-raising actions in the prevention and management of corruption risks.
- Generate new control mechanisms, procedures, principles or action guidelines to respond to the detected needs.

This policy applies to all BIOIBERICA employees, Directors and Administrators, including affiliated companies, upon which it exerts an effective control.

Policy approved on November 6, 2024 by:

A blue ink signature of Luis Solera Blasco, consisting of several loops and a long horizontal stroke at the end.

Luis Solera Blasco
CEO
BIOIBERICA S.A.U.

A blue ink signature of Hendrikus Joannes Antonius Van Boxtel, featuring a large, sweeping loop and several horizontal strokes.

Hendrikus Joannes Antonius Van Boxtel
Director
BIOIBERICA S.A.U.