



## **CODE OF ETHICS AND CONDUCT**

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## **1 General matters**

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### **1.1 Presentation of the Code of Ethics and Conduct by General Management**

Dear colleagues,

It is my pleasure to present to you our Code of Ethics and Conduct.

This document is the firm expression of our culture and our ethical values. It includes a guide of conduct and behaviour, and reaffirms our aim to maintain the highest standards of honesty and integrity. It also helps us to improve what we are already doing well. It has been drawn up by the Legal Department with the full support of the Management staff.

Business ethics have become a key factor in the maintenance and sustainability of our organisations, as well as contributing positively to the way in which we work.

This is why this Code is of great importance to all of us who work at Suanfarma. All the company's workers are obliged to adapt to the working guidelines and internal regulations of the company, given that the actions we take on a daily basis have a direct influence on the image, integrity, and credibility of the company.

Therefore, to help us ensure that our decisions and actions are based on a common and appropriate criterion, we have drawn up this Code which has managed to bring together the following points:

- Ethical values that will govern our actions
- Expected conduct towards our main stakeholders
- Specific principles and the expected conduct related to them
- Guidelines to enforce compliance with the Code and channels to communicate concerns, doubts, or deviations therefrom.

We encourage you to read this document carefully and familiarise yourself with it.

We are also at your entire disposal for any query, comment, or clarification you may have regarding this document.

If, at any time, you detect an attitude contrary to the principles set out in this document, you are obliged to notify us of this in order to monitor such principles and ensure they are being fulfilled. You can do this by the means specified in this very document.

Yours sincerely,

The Management team of Suanfarma.

## **1.2 Introduction: aim and objectives**

Integrity and ethical conduct are the firm foundations of the business activity of Suanfarma (hereinafter referred to as the “Suanfarma Group”). Only a suitable plan of action implemented within the company and properly transmitted outside the company can provide the necessary added value to its stakeholders, and ensure its reputational value.

Moreover, according to recent regulatory changes, as well as the real situation of the business world, it has been recommended to introduce a Code of Ethics and Conduct, which we hope will be a reference guide for the Suanfarma Group. This document is aimed not only at employees but also at all the third parties with which the company may have a relationship. It is an internal regulatory framework that enables the verification of ethical compliance, and the reporting, when the need arises, of incorrect attitudes so that they can be reviewed, analysed and so that non-compliance can be rectified.

In the interest of fulfilling the amendments to the Criminal Code in July 2015, this Code of Ethics is not only an internal conduct procedure but also one more document in the crime prevention system that the Suanfarma Group has in place for these purposes.

In the long history of its business, the Suanfarma Group has always displayed a flawless performance in its professional activity. This Code only serves to reinforce our company’s values, which are reflected in the actions taken every day by its employees, managers, directors, suppliers, etc. and by setting out an internal regulatory framework for everyone to adhere to in order to keep progressing on the right track towards a prosperous future.

## **1.3 Scope of application**

This Code of Ethics is applicable to the Directors and members of the Board of Directors, and all the professionals in the Suanfarma Group, regardless of their hierarchical levels or their geographic or functional locations; both management staff and employees are considered as “professionals”. Special mention is made of professionals holding powers of attorney to represent the company, or professionals who lead or manage groups of people, who should also ensure that their subordinates know and apply the contents of the Code, as well as being reference points of conduct for these people.

It will be applicable to “collaborators”, who are people who act as agents, salespersons, or intermediaries for the Suanfarma Group.

Compliance with this Code does not replace other documents already established in the company which must be followed and applied according to other sector regulations.

This Code will be also be applicable to third-party suppliers with which the Suanfarma Group has trade relationships, and the obligation to comply with it will be transmitted by means of an agreement, allowing access to this document which will be posted on the company’s corporate website for review and general knowledge.

## **1.4 Adherence to the Code**

In general terms, for professionals, adherence to the Code will occur when they join the company by means of accepting the clause included in the agreement.

For service suppliers that must be subject to this Code, their adherence thereto will occur before rendering the service. This adherence can be expressed by signing a service agreement where it is included in the clauses or as a separate document from the main agreement.

For those professionals whose relationship with the Suanfarma Group will already be established prior to this Code coming into effect, the Legal Department will be responsible for obtaining the acceptance of the Code from all the relevant professionals, managers, and members of the board of directors.

### **1.5 Adaptation and interpretation of the Code**

The Code of Ethics is a document that aims to set forth and encompass the most common action guidelines to be applied by professionals when concerns arise regarding conduct.

However, it is possible that this Code may not deal with each and every situation that may occur within the company, therefore the Legal Department, which created this document, is at the disposal of all the professionals for interpreting and adapting these guidelines to the daily running of the business, working to set general criteria for the conduct of the people involved in its compliance, and in any case, to settle any doubts that may arise while developing their professional business activity.

### **1.6 Responsibility of the Suanfarma Group professionals**

The persons subject to this Code are obliged to do the following:

- Report any infringement of this Code through the whistle-blower channel.
- Provide the information required to carry out the necessary investigations
- Inform the Legal Department of the existence of any criminal legal proceedings in which he/she is the defendant, accused party, or is found guilty; this must also be recorded in the files.

## **2 General Principles of Business Ethics**

### **2.1 Impartiality**

The Suanfarma Group avoids any kind of discrimination based on age, sex, health status, nationality, political opinions and religious beliefs of its interlocutors in their relations with stakeholders, such as managing staff or organising work, selecting and managing suppliers and partners, if applicable, submitting offers to customers, etc.

### **2.2 Honesty**

Within the scope of their professional activity, professionals and other third parties linked to this Code of Ethics must diligently observe the laws in force, the Code of Ethics, and any other internal procedure that is applicable and has been formally notified to them beforehand. The pursuit of the Suanfarma Group's interests cannot, under any circumstances, justify dishonest conduct.

### **2.3 Integrity of the professional/collaborator**

The Suanfarma Group undertakes to guarantee the health and safety of its employees, contractors, visitors, and customers and to provide a safe workplace with working conditions that respect individual dignity. The company does not tolerate intimidation or harassment in the work environment or requests or threats aimed at inducing people to carry out unlawful acts or to infringe the Code of Ethics. Conduct that tends to harm personal convictions or preferences will not be tolerated.

### **2.4 Fairness of authority**

In hierarchical relations, the Suanfarma Group undertakes to act appropriately and fairly, avoiding any kind of abuse.

### **2.5 Fair competition**

The company undertakes to enforce and maintain the principle of fair competition in relations with its third parties and professionals, avoiding the abuse of positions of power.

### **2.6 Quality of service**

Professionals in the Suanfarma Group will render their services to the company with the utmost dedication and professionalism, in compliance with this Code of Ethics.

The services, agreements and other assignments must always be carried out in accordance with what is voluntarily established by the parties, and the company undertakes not to interpret the contractual regulation of the relationship in a way that is malicious, for its own benefit or different to that intended by the service agreement.

### **2.7 Prevention of criminal activities**

All persons subject to this Code must be aware that, as a result of the current criminal legislative framework, any legal person may be found guilty of crimes committed by its directors or employees, when committing such crimes would have resulted in a certain benefit for the legal person in question. The Suanfarma Group rejects any benefit obtained illegally or resulting from a breach of any of the ethical standards and commitments contained in this Code. Consequently, the persons subject to this Code must strictly comply with the stipulated rules and procedures.

## **3 Code of Conduct**

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### **3.1 Conflicts of interest**

Professionals in the Suanfarma Group must avoid situations in which there is a conflict of interest with the parties related to the operations.

There is a conflict of interest when there is a clash between one's own interests and institutional interests when performing work within an institution. **Annex I** outlines the persons that are deemed to be related persons.

The Directors, members of the Board of Directors, and professionals of the Suanfarma Group must inform the Compliance Officer of any situation in which a conflict of interest could arise. They must also refrain from participating in decisions that may affect relations with related persons in order to avoid the possibility of influencing the decision.

### **3.2 Processing information**

The information handled by the professionals in the Suanfarma Group may involve both internal information (related to its partners, directors, managers or employees, company know-how, information about the company itself) and information that the customer provides to the company within the scope of their business or contractual relationship.

#### **3.2.1 Personal information**

By virtue of the regulations in force on data protection, the Suanfarma Group undertakes to guarantee all personal data in its possession as data controller are processed, stored and kept in accordance with the guidelines in these regulations, that the principles are fulfilled related to quality, information and consent regarding the data handled, and that such data are exclusively used for the purpose that justifies or supports their processing. Similarly, the company shall adopt the necessary security measures and guarantee the exercise of the corresponding ARCO rights (access, rectification, cancellation, and objection). The company has informed all the professionals about the processing of their own data and of the confidentiality required with respect to the handling of personal information that may be carried out in their daily work. Moreover, the Suanfarma Group has contractually defined the obligations of third parties involved in data processing, such as data processors, for the purpose of the provisions in the regulations in force.

#### **3.2.2 Duty of secrecy**

In addition to the foregoing, regarding certain kinds of information related to the company, for which there is a duty and contractual obligation to maintain secrecy, the Suanfarma Group has internally established the criteria required to determine which information is not of a public nature and is therefore subject to full confidentiality so that it cannot, under any circumstances, be used for personal benefit or disclosed to third parties.

In general terms, the professionals subject to the Code must maintain professional secrecy of any non-public data or information they become aware of due to carrying out their professional activity, whether they were obtained from or are related to customers, other employees, managers, or any other third party. This obligation shall remain in force even after the contractual relationship has ended.

#### **3.2.3 Use of privileged information**

Likewise, these guidelines must be fulfilled when processing privileged information, which is deemed to mean any information related to the company's operations or business, market strategy, objectives, opportunities for improvement, and information that has not been made public as doing so could influence the result of that operation. Disclosing the company's privileged information to third parties is strictly prohibited.

### **3.3 Relations with interested parties**

#### **3.3.1 Duty to cooperate with the authorities**

The professionals must cooperate with the requests made by the authorities within the scope of their own remit. The information must be true and in accordance with the request.

#### **3.3.2 Media**

Disclosing information about the company to third parties or the media is prohibited. If any request is received, it must be sent to the Marketing Department to be duly processed and settled.

Disseminating false or biased news or comments is prohibited. All communication activities must observe the laws, rules, professional conduct practices and be carried out with clarity, transparency and timeliness, safeguarding, among others, sensitive information and trade secrets.

#### **3.3.3 Association and political activities**

The Suanfarma Group shall not finance political parties, their representatives or candidates in Spain or abroad, nor sponsor congresses or parties, the sole purpose of which is political propaganda. It shall refrain from placing any kind of direct or indirect pressure on political exponents. Moreover, it shall not provide financial support to organisations with which there may be a conflict of interest (e.g. trade unions, environmental or consumer associations).

Belonging to an association or political party must take place within the professional's personal scope, avoiding any link with the company.

If any professional were to hold a public position, they must notify the Compliance Officer beforehand, who will determine if there are any incompatibilities with the position held.

If contact is made with any association, the purposes of which are illegal (criminal, paramilitary, xenophobic, discriminatory, terrorist organisations, etc.), the Suanfarma Group must inform the relevant authorities immediately.

#### **3.3.4 Involvement in courses and conferences**

A professional's involvement in courses and conferences on behalf of the company must be authorised by their superior.

### **3.4 Relations with collaborators**

#### **3.4.1 Selection and recruiting**

The selection of staff must be carried out in accordance with the principles of equal opportunities. The Human Resource Department shall carry out the selection process, avoiding any kind of discrimination based on sex, age, race or religion. Minors shall not be recruited.

### 3.4.2 Development of the professional life

The work relationship will be established by means of an employment contract; illegal work forms must not be established. Under no circumstances shall the trafficking of human beings for labour or sexual exploitation be aided or abetted.

All foreign workers must have a work permit, otherwise they cannot be recruited.

The worker will be informed of the following aspects:

- The characteristics of the job and the duties to be carried out;
- The regulatory and remunerative elements regulated in accordance with the collective bargaining agreement;
- The rules and procedures to be adopted in order to prevent possible occupational hazards.

This information must be provided to the collaborator for their acceptance after fully understanding it.

### 3.4.3 Health and safety

All workers must be provided with the resources required to perform their work under the best conditions possible, strictly fulfilling the regulations on the prevention of occupational hazards.

### 3.4.4 Integrity of the worker

Sexual harassment or any other kind of discrimination based on age, sex, sexuality, race, health status, nationality, political opinions or religious beliefs, etc., is not permitted. The worker can report any incident to the company, which will then assess whether or not this Code has been violated.

The company undertakes not to infringe the right to strike or any other right recognised in the applicable labour laws and collective bargaining agreement.

### 3.4.5 Collaborators' obligations

Collaborators must act ethically, avoiding at all times the consumption of drugs or alcohol during the work day, violent conduct, violent situations, situations of discrimination or harassment, and any unauthorised intrusion into a colleague's private life.

Any conduct that may lead to the discrimination of others is expressly prohibited within the work environment, including the following:

- a) Using company resources to promote, distribute material or opinions or act against someone or a group due to their race, ideology, religion, family situation, ethnicity, nationality, sex, orientation, illness, or disability.
- b) Using the company's resources to express opinions that glorify crimes against humanity, genocide, or support for the perpetrators thereof.

Regarding the company's assets, the professionals must comply with the following:

- a) The resources provided by the company must be treated in a way that avoids their impairment.

- b) They must protect and care for the assets that are made available to them or to which they have access and these must be used appropriately for the purpose of the professional duties for which the assets have been provided.
- c) They must not dispose of or encumber the Suanfarma Group's assets without the relevant authorisation.
- d) They shall ensure that expenses are incurred strictly in accordance with the needs.
- e) They shall not carry out any act to sell, transfer, assign, or conceal any asset owned by the Suanfarma Group in order to avoid complying with the Group's responsibilities with its creditors.

#### 3.4.6 Information systems

Regarding information systems, the professionals must comply with the following:

- a) They must observe the specific rules governing the use of the email account, access to the internet or other similar resources made available to them, and under no circumstances may they be misused.
- b) The creation, membership, involvement, or collaboration by the persons subject to this Code on social media, forums, or blogs and the opinions or statements made therein shall be carried out in such a way that their personal nature is made clear. In any case, the professionals must refrain from using the image, name, or trademarks of the Suanfarma Group to open accounts or register on such forums or networks.
- c) The information systems may not be used to violate the privacy of third parties.
- d) The information systems may not be used to access the information systems of third parties, intercept communications or use illegal programs for the purpose of committing a crime.
- e) The usernames and passwords of their own systems or those of third parties may not be shared or provided for the purpose of giving a third party unauthorised access.

### 3.5 Relations with suppliers

The purchasing processes are based on finding the best option for the Suanfarma Group, guaranteeing, at all times, the principles of objectivity, transparency, non-discrimination, respect, integrity, competition, and diversification of offers when selecting suppliers.

The company will adopt purchasing procedures that ensure compliance with these principles. Moreover, the agreement will contain the procedure by virtue of which the suppliers' adherence to this Code is ensured or, if applicable, their own code will be submitted for evaluation by the company.

When entering into agreements with suppliers in risk countries, the following additional safeguards will be required:

- Measures must be in place that guarantee the respect of fundamental rights, the principles of equal treatment and non-discrimination for workers.
- Protection against child labour.
- The possibility of conducting inspections in the production units and operational headquarters of the supplier company, in order to check that these requirements are met.

### **3.6 Relations with customers**

The Suanfarma Group undertakes not to discriminate arbitrarily against its customers.

The agreements with customers will be based on the arm's length principle, transparency, non-discrimination, objectivity, impartiality, respect, integrity, and competition.

Disseminating false or misleading information to our direct or indirect customers is prohibited. The information will always be transmitted to the customers via the most appropriate means of communication.

The information shall be provided to customers in the agreements in the clearest and most transparent way possible. Language that cannot be understood by customers and the use of unfair clauses must be avoided at all times.

Participating in transactions by falsely altering the market value or other sales conditions, as well as carrying out actions aimed at limiting supplies on the market in order to cause an alteration of the prices, is prohibited.

### **3.7 Financial information**

Financial information must be reported ensuring the utmost rigour in order for the shareholders to obtain a clear, concise, and balanced view of the company's financial situation.

#### **3.7.1 Accounts**

The accounts shall reflect the following aspects:

- a) The transactions, facts, and other events included in the financial information exist and have been recorded at the relevant time.
- b) The information reflects all the transactions, facts, and other events in which the company is involved.
- c) The transactions, facts, and other events are recorded and assessed pursuant to the applicable regulations.
- d) The transactions, facts, and other events are categorised, presented, and disclosed in the financial information pursuant to the applicable regulations.
- e) The financial information reflects, on the relevant date, the rights and obligations through the corresponding assets and liabilities, pursuant to the applicable regulations.

Altering accounts for the following purposes is expressly prohibited:

- a) Concealing assets or carrying out any conduct that implies criminal bankruptcy.
- b) Avoiding the payment of taxes to the Tax Authorities or contributions to Social Security.
- c) Obtaining subsidies by falsifying the required conditions.
- d) Keeping two sets of accounts, making false accounting entries, or failing to include the necessary entries therein.

#### **3.7.2 Internal monitoring**

The company will adopt internal monitoring procedures to ensure that the financial information has been drawn up according to the laws in force and that it is correct.

The financial information shall be independently reviewed on an annual basis by an external auditor, who will issue the relevant report.

### **3.8 Anti-corruption rules**

In general terms, the delivery, promise or offering of any kind of payment, commission or remuneration to any of the following parties is prohibited:

1. Any authorities, public officials or employees or managers of Spanish or foreign companies or public bodies;
2. Employees, managers, or directors of other private companies or institutions.

This conduct is prohibited whether it is carried out directly with such parties or indirectly through persons or companies related thereto so that, by breaching their obligations related to contracting products, services, or purchasing goods, they favour the Suanfarma Group over its competitors.

The following are not included in this restriction:

- a) Promotional items of little value.
- b) Normal invitations that do not exceed the limits considered reasonable in customary, social, and courtesy uses.
- c) Occasional courtesies for specific and exceptional reasons providing they are not in cash and are within reasonable and moderate limits.

In any case, the Compliance Officer must be informed of any request that may be made to the professionals subject to this code.

A spending limit of €60 is set for gifts, invitations, and occasional courtesies. If a higher amount needs to be spent, it must be approved by General Management and accounting justification must be provided for it.

### **3.9 Importing and exporting goods**

Goods shall be imported and exported in strict compliance with the customs regulations in force; for such purpose, customs declarations must be made, documents must be submitted and shipping must be carried out in the appropriate means permitted by the regulations.

It is expressly prohibited to ship goods other than those authorised for each of the shipments; for such purpose, the company will conduct random inspections of the shipments.

### **3.10 Marketing active ingredients**

Active ingredients must be marketed in accordance with the Good Distribution Practice (GDP) guidelines, in accordance with the aforementioned legal regulations. The following conduct is prohibited:

- a) Marketing expired or impaired active ingredients.
- b) Failing to include clear and accurate information related to the following for active ingredients:
  - a. Essential information according to the data contained in the current summary of product characteristics, specifying the date on which this information was drawn up or last reviewed.

- c) Producing, possessing, trafficking, or favouring the consumption of drugs, narcotics, or psychotropic substances.

### **3.11 The environment**

The Suanfarma Group promotes respect and care for the environment.

The following conduct is expressly prohibited:

- Carrying out any activity that has an impact on the environment that contravenes applicable laws on this matter.
- Managing waste in a way that contravenes applicable laws or internal rules.
- Applying for licenses or permits when the activity to be developed is considered polluting and failing to implement the appropriate measures to avoid harmful consequences.
- Avoiding, delaying, or falsifying mandatory inspections.
- Bribing a public official in order to obtain licenses or permits and avoid inspections being carried out.
- Intentionally damaging protected wildlife areas, knowing their special protection system.

### **3.12 Intellectual and industrial property**

#### **3.12.1 The Suanfarma Group's intellectual and industrial property rights**

The professionals must respect the intellectual and industrial property in relation to courses, projects, IT programs and systems; equipment, manuals and videos; knowledge, processes, technology, know-how and, in general, other works and projects developed or created in the company, either as a result of their professional activity or that of third parties. Therefore, such resources shall be used when performing the professional activity and all the material containing such resources must be returned when requested.

They must not use the image, name, or trademarks of the Suanfarma Group, except for the proper performance of their professional activity therein.

For the company's secret patents, all professionals must keep the trade secret even after the labour relationship has ended.

#### **3.12.2 Third parties' rights**

The professionals shall also respect the intellectual and industrial property rights held by third parties that are not related to the company. In particular, the professionals must not include, use, or employ within the company any kind of physical or electronic information or documents belonging to another company that has been obtained as a result of holding a previous position or without due consent.

When performing their assigned duties, they may not carry out the following conduct:

- Use scientific or literary works without the consent of the author.
- Include in the corporate website links to websites where intellectual and industrial property rights are infringed.
- Use patents and trademarks, including logos, without the consent of the owner.
- Disclose or access data of a third party's secret patent.

## **4 Organisation and duties**

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### **4.1 Compliance officer**

The Compliance Officer is responsible for executing and maintaining this compliance Code. The duties assigned thereto are as follows:

- To promote awareness of the Code throughout the entire organisation.
- To provide advice on the interpretation and application of the Code.
- To propose amendments and authorise the developments of the Code that he/she deems appropriate. He/she shall also authorise or develop monitoring actions and mechanisms that promote, supervise, or assist in achieving compliance.
- To approve any proposal for an exception to comply with the Code, from which no risks can arise for the company, for any justified reason.
- To ensure that all persons subject to the Code and third parties can report possible violations of the Code confidentially.
- To know about and resolve the complaints and queries received, dealing with them in the way he/she deems most appropriate. He/she shall act in every case with full independence, capacity, and respect for the persons concerned and shall guarantee, at all times, confidentiality when dealing with the complaints and queries he/she processes.
- To gather information from any body or unit in the company related to the matters he/she handles.
- To report to the Management staff of the Suanfarma Group, at least annually, on its activities, proposals, and the dissemination of and compliance with the Code.

### **4.2 Board of Directors**

The Board of Directors will approve the Suanfarma Group's general compliance policy. It will also receive, at least annually, information from the Compliance Officer regarding the application of the criminal compliance system.

Ultimately, the Board will be the one to make decisions regarding the company's actions in relation to the complaints filed.

## **5 Whistle-blower channel**

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The Suanfarma Group provides access to the Whistle-blower Channel; this reporting channel will be accessible to the professionals, as well as the suppliers, customers and third parties, that wish to report an infringement of this code, consult any queries regarding its interpretation, or propose improvements or amendments thereto.

The reporting process will consist of sending an email to the following email address: [carloscurto@suanfarma.com](mailto:carloscurto@suanfarma.com). The information provided through such channel will be dealt with confidentially. In accordance with the regulations, the recipient's obligation to protect the identity of the sender is guaranteed, as well as the safeguarding of the information concerning all persons involved in the reporting process and the possible investigation process.

However, in general terms, unless the Compliance Committee justifies an exception, the sender will be informed about the decision finally adopted.

The procedure must protect the sender, in good faith, from any act of retaliation.

The Group must implement a procedure for the functioning of the Whistle-blower Mailbox in accordance with these principles.

Hierarchical superiors who have been notified by their subordinates of infringements or violations of this rule must in turn notify the Compliance Committee / Officer immediately, before taking any further action.

## **6 Disciplinary System**

Non-compliance with the Code may lead to work sanctions, notwithstanding any administrative or criminal sanctions that, if applicable, may also result therefrom.

The following conduct may be sanctioned in accordance with the labour regulations:

- 1) Failing to report an infringement of this Code when it becomes known.
- 2) Making false reports with the aim of harming a third party.
- 3) Engaging in any discriminatory or harassing conduct against a person who has made a complaint.
- 4) Failing to comply with the provisions in this code.

## **7 Version control**

The Code of Ethics and Conduct was approved by the board of directors of Suan Farma, S.A.U. on 13 July 2018 and has been revised on 20 February 2019 and 10 December 2019.

## **8 Annex I: Related persons**

For the purpose of the provisions in this Code and any other policy and procedures of the Suanfarma Group in which these terms are used without providing any other definition, the following persons will be considered persons equivalent to the person subject to the Code: his/her spouse or a person with a similar personal relationship therewith (hereinafter referred to as his/her partner), those who live with them or depend financially on them, and

legal persons, other than listed companies, in which any of the aforementioned natural persons hold shares.

The following persons belong to the category of other related persons:

1. Parents, children, grandparents, grandchildren, and siblings of the person subject to the code or their partner who do not live with them or are not financially dependent on them.
2. Natural persons who ultimately directly or indirectly own or control more than 25% of the capital or voting rights of the legal persons that are considered to be equivalent persons.
3. Directors of legal persons controlled by the person subject to the Code or their equivalent persons and the natural persons who represent them in management bodies.
4. Natural persons who may be represented by the person subject to the code or his/her equivalent persons in the management body of legal persons that are not considered equivalent persons.
5. Other natural persons with whom the person subject to the Code or his/her equivalent persons share economic interests.