



WHISTLEBLOWING MANAGEMENT SYSTEM (ETHICS CHANNEL)
POLICY AND PROCEDURE

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Introduction

In accordance with the Indukern Group's Code of Ethics, ethics, regulatory compliance and acting in accordance with corporate values are essential for the Group to face future challenges and continue to contribute to the universalization of health.

The Board of Directors of the Indukern Group continues to promote improvements that reinforce the integrity of the Indukern Group and its subsidiaries, and as responsible for the implementation of the Whistleblowing management system, implements this Policy, which includes the Whistleblowing Management System Procedure and replaces the previous guide on the Ethics Channel.

Breaches or infractions of the Code of Ethics put at risk the prestige and good image of the Indukern Group. For this reason, all employees of the Group have the obligation to immediately report any malpractice they observe in the performance of their professional activities and that is contrary to the Code of Ethics. Any doubt or concern that may arise about the interpretation or application of the Code of Ethics should be consulted with the supervisory person, the department of Human Resources, the person responsible for Compliance or the Corporate Committee on Ethics, Crime Prevention and Compliance (“CCEPP”).

Scope of application

Who it applies to

This Policy is directly applicable to all companies of the Indukern Group, unless there is a local legal requirement that prevents it, in which case it must be formally communicated and agreed with the Corporate Committee of Ethics, Criminal Prevention and Compliance to consider the local transposition of this corporate policy.

Consequently, it will govern the actions of all the people in the Group, regardless of their hierarchical, functional and geographical position.

Additionally, this Policy will also be applicable to business partners and other third parties that manage their communications and complaints through the Indukern Group Ethics Channel.

What can be reported

The Ethics Channel is the way to consult or communicate illicit situations, crimes and / or infractions of the Code of Ethics. This channel is also enabled to receive complaints related to harassment, in the terms described in the Protocol for the prevention of harassment available to all employees of the Group's companies.

General Principles

Confidentiality, information security and data protection

The confidentiality of the content of the complaint, the data and all information of the whistleblower, the denounced persons and other affected persons will be treated with the maximum security and in compliance with the regulations on the protection of personal data.

Anonymity

Anonymous reports are allowed. The whistleblower may decide not to identify himself or herself at the time of submitting his complaint, in the terms detailed in the Whistleblower Management System Procedure.

Prohibition of retaliation

Good faith whistleblowers are guaranteed no retaliation.

Right to be informed

The whistleblower and the reported person have the right to be informed of the evolution of the process, with the applicable limitations on confidentiality and data protection, and ensuring that the information provided does not compromise any investigation.

Presumption of innocence and right to testify or be heard

Maximum respect for the presumption of innocence with respect to the facts denounced and the right of the person denounced to testify in the investigation procedure.

Responsible of the Ethics Channel



The Corporate Committee on Ethics, Crime Prevention and Compliance (“CCEPP”) is responsible for the Whistleblowing Management System (Ethics Channel) and in turn delegates to the Compliance, Risk & Internal Control Officer the management of the Ethics Channel and processing of investigation files.

Both the appointment and dismissal of the individual natural person, as well as the members of the collegiate body of the Corporate Committee on Ethics, Crime Prevention and Compliance must be notified to the Independent Authority for the Protection of the Informant, A.A.I., or, where appropriate, to the competent authorities or bodies of the Autonomous Communities, within the scope of their respective competences, within the following ten working days, specifying, in the case of their cessation, the reasons that have justified it.

Whistleblowing management procedure (1 of 3)

Identification of the whistleblowing channel or channels. Access routes to the Ethics Channel:

- Through the corporate website of Grupo Indukern: <https://www.grupoindukern.com/en/ethics-sustainability/ethics-compliance>
- Through the company's intranet/internal mobile application.
- Office of Compliance, Risk & Internal Control Officer at the headquarters of Kern Pharma S.L.: Carrer de Venus 72, Pol. Ind. Colom II, 08228, Terrassa, Barcelona, Spain.

Additionally, for the reception of complaints related to harassment, the Human Resources Department can be reached according to the Protocol for the prevention of harassment, which is available to all employees.

Any person may report to the Independent Authority for the Protection of the Informant, A.A.I., or to the corresponding authorities or autonomous bodies, the commission of any actions or omissions included in the scope of application of Law 2/2023 regulating the protection of persons who report on regulatory infractions and the fight against corruption, either directly or prior communication through the internal channel.

Whistleblowing management procedure (2 of 3)

Acknowledgement of receipt of the communication to the whistleblower: Acknowledgement of receipt of the communication shall be sent to the reporting person within 7 calendar days of its receipt, unless this would jeopardize the confidentiality of the communication. The whistleblower must save the access codes to the Ethics Channel to access the acknowledgment of receipt.

Anticipation of the possibility of maintaining communication with the whistleblower: The Ethics Channel allows communication between the whistleblower and the Responsible of the Channel after the communication of the complaint. This step of the process is essential in case it is considered necessary to ask the reporting person for additional information. The informant must access the Ethics Channel in order to receive notifications or requests for information from the Responsible of the Ethics Channel.

Maximum period to respond to investigative actions: may not exceed 3 months from receipt of the communication or, if no acknowledgement of receipt has been sent to the reporting person, three months from the expiry of the period of seven days after the communication is made, except in particularly complex cases requiring an extension of the time limit, in which case, this may be extended up to a maximum of three additional months.

Establishment of the right of the person concerned to be informed of the actions or omissions attributed to it, and to be heard at any time. Such communication shall take place at the time and in the manner deemed appropriate to ensure the successful completion of the investigation. The presumption of innocence and the honor of the persons concerned shall be respected in all cases.

Whistleblowing management procedure (3 of 3)

Guarantee of Confidentiality: The content of the information reported, the data of the whistleblower, the denounced persons and other affected persons will be kept confidential. Confidentiality will also be maintained when the communication is sent through channels not established in this procedure or to staff members of the Indukern Group companies other than the Responsible of the Ethics Channel. **All employees are informed that:**

- *The breach of the confidentiality of the communication and its content is considered a very serious misconduct.*
- *All employees have the obligation to report any malpractice immediately to the Responsible of the Ethics Channel.*

Protection of personal data: The provisions on the protection of personal data will be respected in accordance with the provisions of Law 2/2023, regulating the protection of persons who report on regulatory infractions and the fight against corruption.

Submission of information to public bodies: The Indukern Group will send the information to the Public Prosecutor's Office immediately when the facts could be indicative of a crime. In the event that the facts affect the financial interests of the European Union, it shall be referred to the European Public Prosecutor's Office.

Other relevant information

Governing bodies involved

| | Governing body | Entity | Date |
|-------------|--|----------------------|------------|
| Prepared by | Corporate Committee on Ethics, Crime Prevention and Compliance | Grupo Indukern, S.L. | April 2023 |
| Approved by | Board of Directors | Grupo Indukern, S.L. | June 2023 |

Control de versiones

| Version | Date of entry into force |
|---------|--------------------------|
| 1.0 | June 2023 |



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