



CODE OF ETHICS AND CONDUCT

Whistleblowing
Channel

CONTENTS

Code of ethics and conduct

MANAGEMENT LETTER: THE REASONS WE NEED TO HAVE A CODE OF ETHICS AND CONDUCT

3

1 Inspiring principles of the Code

5

2 Scope of application

6

3 Validity of the Code

7

4 Mission and objectives of VIRCELL

8

5 VIRCELL's Catalogue of Values

10

5.1 Integrity	10
5.2 Reliability and transparency	13
5.3 In terms of regulations in force	15
5.4 Anti-corruption and anti-bribery	17
5.5 Equality, respect and trust in others	20
5.6 Efficient teamwork	22
5.7 Safe and healthy work	23
5.8 Scientific basis and innovation	25
5.9 We guarantee quality	26
5.10 Care for the environment	28
5.11 Confidentiality and data protection	29
5.12 Social responsibility	31

6 Acceptance and compliance with the Code

33

7 Breach of the Code and its consequences

35

8 Whistleblowing channel

37

8.1 Purpose	37
8.2 Subjective scope	38
8.2.1 Who can report?	38
8.2.2 Who can be reported?	38
8.3 Objective scope	39
8.4 Authority to investigate and resolve complaints procedures	40
8.5 Filing of the complaint. Confidentiality, personal data and prohibition of retaliation	41
8.6 Procedure for processing the complaint	44
8.7 Execution of the sanction or measures to be adopted	47
8.8 Protection of personal data	47

ANNEX I

Declaration of acceptance of the Code of Ethics and Conduct of VIRCELL and commitment of the employee or collaborator	49
--	----

ANNEX II

Responsible Declaration of the Supplier/Supplier/Client in relation to the VIRCELL Ethics Charter	50
--	----

ANNEX III

Complaint form (Whistleblowing channel) to be addressed to the Ethics and Conduct Committee of VIRCELL	51
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Management letter.

THE REASONS WE NEED TO HAVE A CODE OF ETHICS AND CONDUCT

A company's performance is not only based on its ability to deliver good products, services and results; on the contrary, we are convinced that building long-lasting, sustainable and honest relationships with customers, employees, public administrations and suppliers must also play a key role in the way a company operates. To this end, it is very important that the entire environment of a company works in a fair and transparent manner, in accordance with the laws and regulations of all countries where it has influence. But we firmly believe that companies need to go beyond strict enforcement, i.e. legal "compliance" -. In the current complex and global reality, it is necessary for all companies to act ethically and with integrity, as well as with the utmost respect for the fundamental rights of all people with whom they interact.

From the above premises, at **VIRCELL** we have always sought to manage the company and its businesses with ethics, honesty and transparency. It is not only a question of manufacturing and placing on the market high-quality diagnostic medical devices, but also of doing so in an honest, responsible and sustainable manner. These obligations are especially important in the case of companies that work in response to the needs of the healthcare environment, where the highest quality standards of products and services intended for the care and well-being of patients must be the most relevant strategic objective.

In this regard, we must constantly update and strengthen the instructions and standards that contribute to the fairness and transparency of our actions. We are convinced that inspiring all our staff to always do the right thing and helping them achieve it is fundamental to building a better future for the Company and sustaining its prestige and good corporate image in the healthcare sector in which we move.

For **VIRCELL**, ethics is a fundamental value in the development of our work, it is a factor that generates trust and represents a real seal of distinction that our customers and suppliers value in an extraordinary way. Ethical behavior represents one of the fundamental pillars of the Company, which must act as the engine of each of the actions that take place in its environment, from the managerial level to the base personnel.

Accordingly, everyone at **VIRCELL** has a duty to guide their actions with the highest commitment to integrity, accountability, customer focus and, ultimately, patient focus. In order to help them achieve this, we have designed this **CODE OF ETHICS AND CONDUCT**, which, in addition to specifying the principles and values to be respected in all cases, specifies in a singular manner the conduct that is reprehensible and, therefore, prohibited and, finally, establishes the mandatory **WHISTLEBLOWING CHANNEL** that will have the objective of enabling all members of the organisation to effectively report those ways of acting that may involve breaches of regulations or violations of the ethical values and principles that inspire the Company.

Management letter.

THE REASONS WE NEED TO HAVE A CODE OF ETHICS AND CONDUCT

Therefore, compliance with this Code will be the responsibility of all **VIRCELL** collaborators. However, the purpose of this document is not so much to simply set out a catalogue of instructions or coercive rules as to ensure that all persons and operators in the Company's environment embrace its content and adopt it as a channel of conduct and operation in order to live their professional career or their relationship with the Company with high standards of integrity, respect and responsibility.

In short, we encourage all the people of **VIRCELL**, recipients of this **CODE OF ETHICS and CONDUCT** to familiarise with the content of it, so that we continue to achieve that the values of honesty and quality are the references of our daily activity and of all those projects that, as a Company, we address in the future.

In Granada, on 21 June 2022



Sincerely,

Joaquín Mendoza Montero
Almudena Rojas González

Management Board of VIRCELL, S.L.

The CODE OF CONDUCT, OPERATION and GOOD PRACTICES, as well as the WHISTLEBLOWING CHANNEL OF VIRCELL, S.L. were approved unanimously by the Management Committee of the Company, in session on June 21, 2022.

01.

Inspiring principles of the Code.

The purpose of this Code of Ethics and Conduct of **VIRCELL** is to establish the foundations on which the policies and procedures of the Company are built. The Code reflects a set of rules, guidelines and operating recommendations that will be consistent with the principles, values and ethical standards by which the Company and its environment should be governed. Through such models and behavioral guidelines it is possible to prevent inappropriate actions or even criminal behavior by the collaborators of the Company and the necessary monitoring and control mechanisms are established to ensure compliance. In other words, the purpose of the Code shall be to guide such persons, as well as to prevent, detect and eradicate irregular behaviour, whatever its nature.

The Code of Conduct also forms part of the Company's "Legal Compliance" system, which aims to combat and prevent possible illegal or even criminal actions in the corporate sphere. Specifically, this Code of Conduct is one of the tools necessary to prevent, avoid and, where appropriate, uncover the perpetration of criminal offences in the business sphere (Corporate Compliance) in compliance with the provisions of Organic Law 5/2010, of 22 June, and Organic Law 1/2015, of 30 March, on the criminal liability of legal persons, as well as all anti-bribery and anti-corruption laws that are applicable depending on the country where the activity is carried out.

Therefore, all persons working or collaborating with **VIRCELL**, its partners and management bodies, as well as all operators providing services in its environment should be aware of the content of this Code and refer to it whenever they have to make decisions or carry out actions that raise dilemmas about their compliance with the

Company's values. The Code is mandatory and, therefore, its violation, directly or indirectly, may entail the corresponding reproach, which in the most serious cases could involve the adoption of disciplinary measures against non-compliant workers or collaborators and even the complaint before the appropriate authorities.

Specifically, the fundamental foundations of the Code are the **principles of honesty, legality, transparency, quality, and customer and patient orientation**, which, in general, must preside over all the actions of the Company and each of its members, both internally and externally, with the ultimate objective of honestly fulfilling the mission and objectives of the Company.

02.

Scope of application.

The rules and philosophy contained in this Code of Ethics and Conduct shall apply to the following recipients:

- * The partners and administrators of **VIRCELL**.
- * All persons employed at **VIRCELL**.
- * All employees providing professional services within the sphere of the Company, by whatever contractual relationship (including subcontracting).

The implementation of the Code will take place regardless of the physical location where the recipients provide their services, the responsibility they occupy and their position in the organization. That is, the content of the **VIRCELL** Code of Conduct is mandatory for all professionals who provide services for **VIRCELL**, regardless of their hierarchical level. Therefore, all recipients are required to sign an express written commitment to adhere to and comply with this **VIRCELL** Code of Ethics and Conduct, as set out in a later section.

We also seek to apply the same philosophy contained in the Code, as far as possible, to our suppliers, customers, distributors and operators who move in the Company's environment, collaborating with our activity and operation. To this end, they will be asked to expressly adhere to its contents by means of a declaration form (Annex II of this Code), the signature of which will be recommended to the extent that they fully share the values and principles reflected in this document.

By applying the Code, the Company will achieve its mission and, above all, respect the values that constitute the ethical standards that must permeate all its policies and procedures as well as the collective and individual actions of its employees.

03.

Validity of the Code.

This Code of Ethics and Conduct enters into force from its approval by the **VIRCELL** Management Committee (21 June 2022), will be in force indefinitely and will be applicable in all its terms until its update, revision or repeal is approved.

The Code will be reviewed and updated in accordance with the considerations of the Company's directors, based on new obligations that may arise as a result of possible regulatory changes and, where appropriate, the new content will be communicated to all staff.



04.

Mission and objectives of VIRCELL.

As a premise of this Code, it is worth mentioning that **VIRCELL**, relying on its human and scientific capital, develops, produces and markets products for the *in vitro* diagnosis of infectious diseases in humans, specialising in niche markets in Microbiology.

Its mission, in short, is the use of science and innovation for the development of medical devices that contribute to the advancement of diagnostic techniques and, ultimately, to the improvement of public health.

Since its foundation in 1991, **VIRCELL** has had the following main objectives:



To produce high quality diagnostic reagents in a sustainable, environmentally friendly and friendly way for all employees of the company.



Maintain throughout the process a clear orientation to the end customer and patient, manifested in all stages, from product design to after-sales service.



Develop innovative solutions that represent significant advances in the diagnosis of infectious diseases in humans.



Work safely, responsibly and honestly, respecting the environment and the health of our employees, our customers and the community.

Therefore, the Company's vision for the future is to become, in a sustainable and respectful manner with its collaborators, surrounding companies and competitors, a benchmark in the industry for the diagnosis of infectious diseases in humans, through the development of efficient and innovative products, within the market segments in which it participates. The Company's short-term objective is to strengthen itself as a Company with relevance in the international field of *in vitro* diagnosis and thus consolidate its global presence, always based on the prestige it grants to be an honest, sustainable and reliable organization.



05.

VIRCELL's Catalogue of Values.

The development of the mission and objectives of **VIRCELL** will not be carried out at any price, but we assume with responsibility the task of addressing the concerns of society in general and, specifically, in terms of public health, acting at all times in accordance with the most demanding ethical standards.

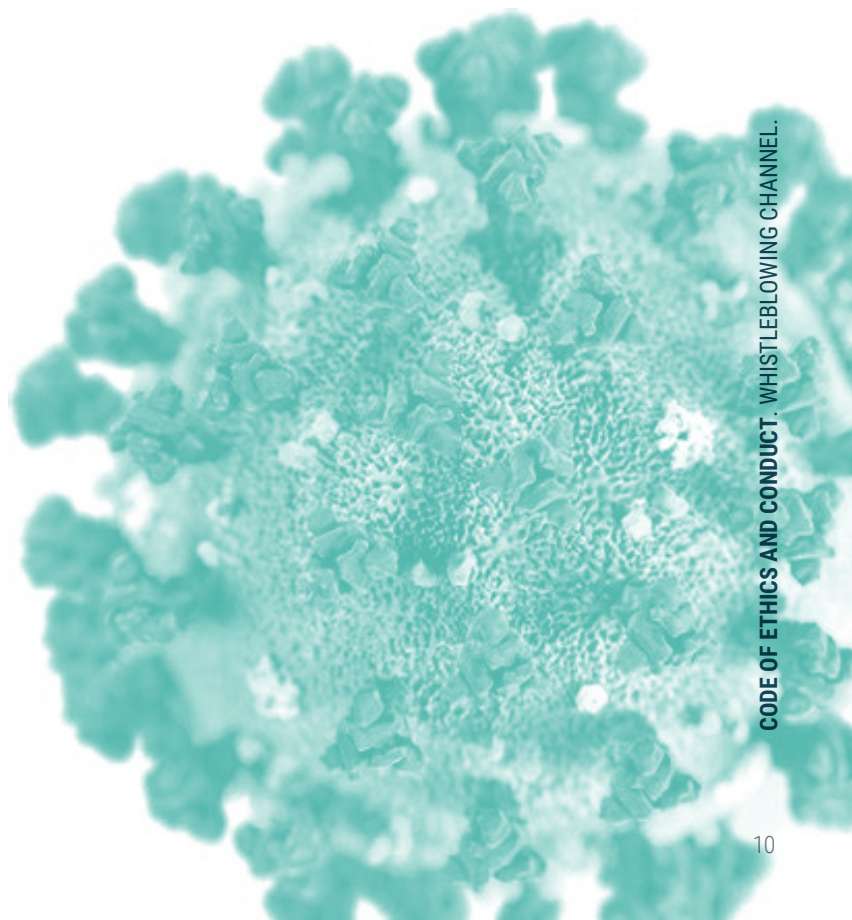
From this point of view, **VIRCELL**'s Code of Ethics and Conduct has as its pillars the fundamental values set out below and which constitute commitments of conduct that all collaborators of the Company must know, respect and apply, in all its terms:

5.1 INTEGRITY

Integrity means doing the right thing in any case. Integrity will be at the core of our business performance at all levels. We will always demonstrate honest, truthful and ethical conduct with all operators in our environment (competitors, suppliers, customers, employees, public administrations, etc.). The Company and all its employees will conduct their business in an honest and respectful manner, as we believe that the business world does need to circumvent good personal conduct and professional practices in order to be successful. Therefore, all Company employees shall promptly report any possible breach of the law, our internal regulations or this Code of Ethics and shall actively collaborate in any investigations or audits that may be carried out to prove such breach, in accordance with the terms set out in the Code itself.

On the other hand, the company is politically, ideologically and culturally neutral and always acts in accordance with this philosophy. In this

sense, we consider that our activity, our services and our products are destined to the human being regardless of their creed or ideology, so that the Company, as an institution, should not be identified with concrete ideas or religious feelings. Of course, each collaborator will be free to hold privately and personally the opinions and beliefs that they consider legitimate. The right of collaborators to exercise freedom of expression and to participate in political or trade union activities or to join legal organizations is recognized, provided that such expressions or activities do not interfere with their professional performance, nor cause a conflict of interest.



05. Vircell's Catalogue of Values.

Any collaborator may carry out other professional activities, other than those carried out at **VIRCELL**, provided that such activities are compatible with them; that is, they do not in any way limit their availability and/or ability to provide services for the Company, do not involve competition or competition with it and do not promote, even potentially, direct or indirect conflicts of interest. A conflict of interest may arise if the collaborator or members of their immediate family engage in business or financial activities with suppliers, customers or competitors that could interfere - or appear to interfere - with their decision-making as a **VIRCELL** collaborator. The collaborator will have the responsibility to understand and avoid - refraining from intervening - the types of situations that may give rise to such conflicts of interest. As an example of conflicts of interest that will need to be avoided and/or resolved, the following behaviors can be mentioned:

- A collaborator is responsible for making purchasing or selection decisions in relation to one of our customers or suppliers and has a financial, family or personal interest in that customer or supplier or one of its competitors.
- The Contributor or a direct family member owns interests in real property, leases, patents or any other property in which **VIRCELL** has (or there is reasonable cause to believe that it may have) an interest.
- An immediate family member of a collaborator holds a position of responsibility in a Company that is a competitor to **VIRCELL**.
- Act as an agent for a third party (e.g. customer, supplier or advisor) in transactions involving **VIRCELL**.

- Work with a family member in roles or duties that may be interfered with for objective decision-making.
- The Contributor agrees to perform the functions of Director or any other key role in a company that is or attempts to be one of our customers, suppliers or competitors.
- The collaborator has staff selection, promotion or evaluation functions while there are colleagues or candidates who are family members or personal friends.

As stated above, these conflicts of interest must be avoided or resolved in such a way that the integrity and objectivity of the Company and its components are safeguarded in all cases. In order to determine the possible measures to be adopted and/or solutions to this type of conflict of interest situation, the matter must be submitted to the Ethics and Conduct Committee of the Company, which will be referred to later.

In order to determine whether a decision or an action is correct from the point of view of personal or corporate integrity, each employee must first ask himself or herself the following questions:

05.
VIRCELL's Catalogue
of Values.

- * Is my conduct consistent with the content of this Code?
- * Would I feel comfortable if my conduct were made public?
- * Would my environment be proud of my conduct?
- * Does my conduct honestly represent VIRCELL's interests?
- * Is my conduct legal?
- * Is my conduct consistent with the company's mission, vision and values?
- * Will my conduct affect the trust of all of our closest stakeholders and operators?



In the event that the answer to any of the above questions is negative, we must question the suitability of the decision or action to be taken and, where appropriate, submit it to the prior consideration of the consultation bodies provided for in this Code, including in particular the **VIRCELL** Ethics Committee, which shall be constituted in accordance with the instructions set out in this document.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Any criminal conduct, however minor, as defined in the criminal laws of the various countries in which they may act professionally when providing services for the Company.
- Irregular conduct; understood as conduct that is contrary to the values set out in this code, is morally reprehensible or involves direct or indirect conflicts of interest.
- Conduct that is not consistent with the Company's mission.
- Give any political, ideological or religious opinions when acting on behalf of the Company.
- Interfere or participate on behalf of the company in political processes.
- Use the Company's reputation or assets, including time at work, to promote its own personal activities or interests of a political or ideological nature.

5.2 RELIABILITY AND TRANSPARENCY

Persons who provide services for the Company will be reliable, professional and proactive. Our services and products will always be trustworthy, because the entire organization as a whole will be presided over by that philosophy of reliability. In this sense, we are a reputable and solid company, both technically and financially.

In order to ensure their professional competence, all **VIRCELL** employees must have sufficient academic training and competencies appropriate to the corresponding job profiles.

Likewise, all employees who provide services for the Company at all levels, will perform their work with due diligence and in accordance with the best standards, norms and professional or deontological practices that are applicable to each case. All of them place **VIRCELL**'s interests above their own in any dealings or negotiations conducted on behalf of the Company. In this way, our employees and collaborators will be the best ambassadors of the **VIRCELL** brand.

On the other hand, our business partners, distributors, customers, etc., as well as public administrations and other interested parties, must be able to rely on the veracity and integrity of the information we make public. Transparency will be a value to be protected and promoted in all the Company's relations with its environment, always with the utmost respect for the possible confidentiality or professional secrecy of the information handled. In this regard, it is considered a priority to provide truthful, clear and verifiable information on any aspect of the Company's activity. However, to ensure consistency and unity in the Company's message,

it is important that only those persons authorised

to speak publicly on behalf of **VIRCELL** by the Company's management, who, in all disclosures of information, will comply with the highest standards of ethics, objectivity and transparency, conveying in all cases the values contained in this Code, speak on behalf of the Company.

In addition, it is our policy to comply fully with all aspects of competition and antitrust laws on a global scale, wherever we seek to do business. We want a fair and open global market and recognize that our competitive advantage is achieved through our reliability and the delivery of excellent products and services; never through illegal commercial practices, collusion, predatory pricing, manipulation of public tenders, etc.

Finally, **VIRCELL**'s financial statements are prepared in accordance with the principles, valuation standards and good accounting practices that are legally enforceable and audited by expert and independent auditors.

In accordance with the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Any violations of the rules of ethics that apply to the profession or practice carried out by the collaborator.
- Carrying out any action that is likely to discredit the Company or its collaborators as individuals.
- Engaging in unfair competition, collusion, bid-rigging or monopolistic practices.

05.
VIRCELL's Catalogue
of Values.

- Putting personal interests before those of the Company when doing business or acting on behalf of the Company.
- Carrying out any type of deceptive marketing action, dissemination of false information about the Company or advertising action that is not true to the characteristics or performance of the product.
- Carrying out manipulations or practices contrary to accounting standards that may imply that the Company's financial information is not truthful, or does not offer a true and fair view of its accounts.
- Falsifying commercial, technical or other records.
- Transmitting information by any means, in the name and on behalf of the Company, publicly, without being expressly authorized to do so.



5.3 IN TERMS OF REGULATIONS IN FORCE

Our activity shall at all times comply with applicable laws, rules, directives, regulations, instructions and standards in general, regardless of the location in which we carry out our activity or distribute our products. In particular, we shall respect the trade, import and export control laws of all countries where we operate.

The activities of **VIRCELL** shall be conducted with strict respect for human rights and civil liberties, in accordance with laws, international conventions and internationally accepted best practices. Specifically, the legal references that the Company will have as minimum assumptions at all times will be the International Bill of Human Rights and the Spanish Constitution.

We will never commit, harbour, aid, abet, complicit in or conceal any unlawful offences or conduct in the Company's environment, whoever the perpetrator may be. As an organization, we will always carry out things lawfully. In this sense, we will inform the competent authorities of any crimes or irregularities of which we may be aware during the performance of our activity.


VIRCELL employees must remain vigilant in cases where there may be indications of illegality or lack of integrity in the activities of persons or entities with which they are professionally involved. In particular, unusual cash payments, payments by cheque or payments in currencies other than the agreed currency shall be generally avoided. Payments made to or by third parties not mentioned in the corresponding contracts, as well as those made in accounts that do not result from the usual relationships with a certain entity, organization or person, must also be avoided and those payments not provided for in the corresponding agreements or contracts must

be reviewed with particular attention. Similarly, as a general rule, payments may not be made to persons, companies, entities or accounts opened in places classified as tax havens by the applicable Spanish regulations or countries under sanction for trade blockade, or to entities in which it is not possible to identify the partner, owner or ultimate beneficiary. Persons working at **VIRCELL** will apply the principle of due diligence to avoid collaborating with third parties that could serve as cover for terrorist or, in general, criminal activities.

On the other hand, **VIRCELL** employees who participate in the selection process of suppliers, contractors or external collaborators are obliged to act impartially and objectively by adopting the selection criteria in force in the organisation. They should also take reasonable steps and act diligently to properly identify the supplier as a legal and reliable entity, avoid procuring material of dubious origin and exercise due diligence to prevent, to the extent possible, the illegal employment of workers or abusive working conditions throughout the organisation's supply chain.

With regard to the legal labour and social security regulations, the Company adopts them as basic reference standards, being able to improve the conditions established therein, always respecting the premises of equality, protection of workers, equity and fair remuneration for work.

We interact with public officials or employees in compliance with the relevant legislation and only if such interaction is part of our responsibility. We comply with the requirements of public contracts in each country and ensure that we understand the Company's obligations under these public contracts.



05.
VIRCELL's Catalogue
of Values.

All collaborators of **VIRCELL** will be obliged to report any irregular, illegal or contrary to the values of the Company, of which they may be aware while providing services for the Company. For this purpose, the Company has an effective WHISTLEBLOWER CHANNEL, which will guarantee confidentiality, the protection of personal data and, where applicable, the anonymity of the whistleblower. No reprisals will ever be taken against a whistleblower.

Likewise, **VIRCELL** actively collaborates with the requirements, inspections, requests and investigations that may come from public administrations or judicial authorities in relation to a possible legal breach. **VIRCELL's** Legal Department will coordinate in any case the actions initiated and will manage the eventual investigations, inspections and visits of the authorities, providing the appropriate information, so all collaborators must inform this Department of any public actions of which they are informed or for which they are required.

In accordance with the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Any illegal actions, according to the law of the different countries where it is possible to act professionally when providing services for the Company.
- Failure to report conduct that may be illegal, irregular or contrary to this Code of Ethics, if known.
- Conduct that clearly affects or directly undermines the general interest.
- Fabricating or concealing documents and evidence in order to evade or otherwise block inspections, administrative or judicial investigations.

5.4 ANTI-CORRUPTION AND ANTI-BRIBERY

Under no circumstances do we tolerate or support corruption in any of its forms. Under no circumstances will **VIRCELL** employees use unethical practices to influence the will of others in order to obtain any benefit for the Company or themselves. Similarly, **VIRCELL** employees must remain vigilant to prevent third parties from using these practices in their relationship with the Company. We do not directly or indirectly accept or offer bribes, kickbacks, favours, offers of employment, facilitation payments or gifts, no matter how small they may seem and whoever the recipient may be - whether a healthcare professional, a supplier, an official or a customer. We never offer donations, gifts or hospitality to any political or lobbying organisation with the expectation of receiving benefits.

VIRCELL is committed to the eradication of any acts of corruption or economic and financial crime. We consider conduct such as influence peddling, bribery, extortion, money laundering, terrorist/war financing or prevarication to be particularly despicable. No foreseeable economic or business benefits, however high, can offset our feeling that we are always doing the right thing. In this regard, we will have as a reference the anti-bribery and anti-corruption rules that may be applicable in all the countries where we act, including:

- The Spanish Penal Code.
- ISO 37001:2016 - Anti-bribery management systems Requirements with guidance for use.
- European Securities and Markets Authority (ESMA).
- Ministry of Justice (Great Britain): The Bribery Act 2010. Orientación sobre los procedimientos que las organizaciones comerciales pertinentes pueden poner en marcha para evitar que las personas asociadas a ellas sobornen (artículo 9 de la Ley de soborno de 2010). March 2011.
- The US Foreign Corrupt Practices Act 1977 (FCPA).
- All those rules that succeed or replace the previous ones.

05.

VIRCELL's Catalogue of Values.

No **VIRCELL** employee may offer, grant, solicit or accept, directly or indirectly, gifts or gratuities, favours or compensation, in cash or in kind, that may influence the decision-making process related to the performance of duties arising from his or her position.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Actions that can be considered as corruption, money laundering, financing of terrorism, bribery, promotion of prevarication, extortion, illegal commissions, and all equivalent actions.
 - Carrying out transactions with third parties that have not been duly identified, and with persons or entities whose professional activity raises suspicions of being illegal or of violating international blocking or embargo regulations by countries in our legal environment.
 - Directly or indirectly providing or giving a bribe, payment, gift, good, right or anything of value to improperly influence a customer, supplier, authority, public employee, etc. in order to obtain or retain any benefits, whether personal or for **VIRCELL**, or to get them to do or not to do what they should do. The delivery by the Company or any of its employees to a third party of gifts which are clearly considered to be courtesy gifts, according to the applicable customs or usages, shall be exempt from the above restriction.
- Gastronomic invitations made in the course of a current or possible professional relationship are also exempted from this prohibition, provided that the invitation is reasonable within the business context in which it is carried out.
- Requesting, accepting or receiving bribes related to **VIRCELL**'s activity directly or indirectly.
 - Soliciting gifts, favours, hospitality or personal services in connection with the provision of services for the Company.
 - Managing potential conflicts of interest in such a way as to illegitimately obtain a personal gain, for a family member or for the benefit of the Company.
 - Manipulating a public tender by offering promises, gifts or benefits.
 - It is forbidden to accept, directly or indirectly, any type of service, leisure activity or gift whose purpose is that the recipient fails to comply with their professional obligations or directly or indirectly favours the person or entity that grants it in the procurement of goods or services for **VIRCELL**. Likewise, it is totally forbidden, in any case, to accept gifts when any of the following circumstances occur:
 - * *The gift comes from public authorities or officials.*
 - * *The gift is made in cash or in an equivalent medium, regardless of its amount.*

05.
VIRCELL's Catalogue
of Values.

However, as an exception to the above rules, gifts of courtesy nature may be received on a one-off basis in accordance with applicable customs or usages, the total value of which does not exceed EUR 150 or equivalent in any currency. If such gift exceeds that value, authorization must be obtained from the Ethics Committee for acceptance. In these cases, the gift must be voluntary. In no case can it be requested. Moreover, as a courtesy gift, it should be clear that the acceptance of the gift should not give rise to any expectation of reciprocity on the part of the giver. Such gifts must be received at the workplace itself, never in the private home of the employee, collaborator or in that of relatives and/or close relatives. If this is not the case, the recipient's hierarchical superior must be informed of the receipt of such a gift as soon as possible. Dining invitations made in the course of an existing business relationship are also exempted from the prohibition, provided that the invitation is reasonable within the business context in which it is made.

5.5 EQUALITY, RESPECT AND TRUST IN OTHERS

At **VIRCELL**, the management of human resources and the relationships between employees and other operators who interact with the Company always start from scrupulous respect for the dignity and rights of people. In this sense, we have a strong commitment to the people who make up the organization. For the Company, jobs are not as important as the employees who fulfill them. We select and recruit people, not only based on their good academic skills and professional experience, but also looking for honest, competent collaborators who are committed to our mission, objectives and values. Therefore, we do not care about people's sex, age, sexual orientation, disability, race, ideology or religion and we believe and trust them regardless of such individual characteristics.

Human resources decisions (selection, training, performance appraisal, promotion, etc.) in the organization are impartial; they are based on equal opportunities, merit, objective and transparent circumstances and assessments.

When hiring or promoting managers or area managers, the Human Resources Department will especially assess, in addition to the merits, experience and other specific professional aspects of the Curriculum, the behavior and ethical-professional trajectory of the applicant, discarding those who, due to their background, lack the required suitability. **VIRCELL** employees with administrative or managerial responsibilities have additional responsibilities with respect to this Code of Conduct:

- Collaborate, in its area of responsibility, in the knowledge, understanding and compliance with the Code.
- Contribute to generating the desired ethical tone in the organization, helping to prevent those behaviors that do not conform to the values of the Company.
- Provide support to those who, in good faith, report irregular conduct in the matters covered by the Code of Conduct, maintaining confidentiality and protecting them from possible reprisals.
- Observe professional and honest conduct that serves as a reference for all **VIRCELL** employees. Their behaviour must in any case set an example to follow.

The Company always offers a friendly working environment that encourages respect, empowerment, individual autonomy, equality and integration. We are confident in the proper performance of our professionals and we are committed to their personal and professional development, which is why training is a basic pillar of our corporate culture. The Company has gender equality plans and protocols for the prevention and treatment of workplace and sexual harassment, which make effective formulas available to employees to report any conduct contrary to them.

We also rely on the external agents with whom we collaborate: suppliers, suppliers, distributors, customers, etc., and, with the utmost respect for their work, we empathize with the effort they make to collaborate with our projects. The selection of the Company's suppliers must be based on the criteria of impartiality, objectivity and good faith, always for the benefit of **VIRCELL** and never for personal gain.

05.
VIRCELL's Catalogue
of Values.



Relations with suppliers shall be based on respect, trust and loyalty, in order to create a framework of collaboration in accordance with the principles and values enshrined in this Code.

We never underestimate the competition, but our commercial and marketing policy is based on the excellence and high quality of our products and services.

We understand the impact that the results of our work have on society in general and on our employees and clients in particular; therefore, we take into account the interests of all of them when making decisions and developing our activity.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Any conduct that is discriminatory or disrespectful of the personal conditions of a candidate or colleague, superior or subordinate or collaborators of the Company in general.
- Behaviors that may be considered work-related, moral or sexual harassment at work or punctual bad practices that may generate an intimidating, obscene, offensive or hostile work environment.

- Behaviors that underestimate the work of others, involve abuse in relation to other colleagues or individual assumption of achievements that actually correspond to other people or a team as a whole.
- Making decisions not based on objective or impartial criteria regarding collaborators, suppliers or customers.
- Carrying out commercial actions that are not based on the excellence of our products but on the undermining of our competitors' products or image.

5.6 EFFICIENT TEAMWORK.

Our teamwork structure provides opportunities for employees to develop social relationships on a professional level, to participate more actively in company decisions and to reach their full potential. The teamwork system with collective objectives encourages commitment to the Company, the detection of innovative ideas, the feeling of belonging to the project and a sense of collaboration in the results achieved. In short, we seek to make the most of the skills, resources and diversity of knowledge, skills and experiences that make up the organization, as a work team.

All workers in the Company environment must show a collaborative and generous spirit, making their skills, abilities and talent available to those who need them to contribute to the achievement of the global objectives and interests of the organization. To this end, **VIRCELL** people must treat each other in a respectful, professional and friendly manner, to create a pleasant, rewarding and safe working environment that encourages everyone to give the best of themselves, with the aim of contributing to an appropriate social climate and a respectful coexistence in the relationships between members of the organisation. Likewise, all collaborators will strive to be open, patient, honest and respectful when sharing ideas and thoughts and in receiving the contributions of others.

The Company pursues an internal communication policy that favours transparency, the flow of information and synergies between all employees.

VIRCELL's employees shall work efficiently, making the most of the time and resources that

the organisation makes available to them, to the benefit of the Company. In this regard, we expect **VIRCELL** employees not to use the Company's assets in an abusive or reckless manner, for their personal benefit or for the benefit of any third party other than the Company itself.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- ◊ The individualistic actions that would have been most effective with the team's collective collaboration.
- ◊ Inability to delegate tasks or work as a team due to distrust of peers.
- ◊ Treating the rest of the team in a rude, impatient or disrespectful manner; systematically disregarding any idea that is not their own.
- ◊ The use of collective efforts and results for one's own benefit.
- ◊ Abuse of authority.
- ◊ Making improper use of the Company's means or assets for personal gain.
- ◊ The waste of Company resources, ignoring the fact that the use of these resources should be made in a prudent and efficient manner, for the exclusive benefit of the Company itself.

5.7 SAFE AND HEALTHY WORK

We encourage our employees to work in a safe working environment by scrupulously complying with occupational risk regulations, promoting active policies and prevention plans, risk assessment (including psychosocial risks), effective information and training of employees, implementation of safety measures, investment in protective equipment, health monitoring, etc. We also demand that our employees behave in a way that is compatible with safe work in all the tasks inherent to a company that manufactures reagents for the diagnosis of infectious diseases in humans. The permanent objective of the organization is the "accident rate 0", with special attention to the possible chemical or biological risks that may concur in the laboratory activities of the Company.

The result of this safe work philosophy has been that, over the years, the Company has not had appreciable levels of claims.

Additionally, the Company promotes the adoption of advanced safety and health practices among its suppliers, contractors, distributors and, in general, collaborating companies. To this end, adequate coordination of activities is carried out with all of them.

A healthy work environment is also promoted in all facilities. The abuse of medication or psychotropic substances (i.e. the use of medication not prescribed or in doses higher than prescribed) and the use of alcohol and drugs is prohibited in the workplace. To the extent possible, the Company will promote campaigns against smoking and other personal practices (alcohol consumption, drug addiction, etc.) that may be likely to cause health risks and will collaborate, if necessary, to help collaborators who suffer from addictions.



In accordance with the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:



- ◊ Actions that may involve violations of the current regulations on the prevention of occupational risks and, especially, work without the necessary protections.
- ◊ Actions that jeopardise one's own safety or that of persons providing services under or in the vicinity of **VIRCELL** employees.
- ◊ Failure to comply with the health and safety rules and instructions that may be specifically issued by the Company.
- ◊ Failure to inform the line manager or the person responsible for Human Resources of any serious non-compliance detected by any of the addressees of this Code in relation to health and safety provisions.
- ◊ Failure to use the protective equipment that is supplied by the Company.
- ◊ Consumption of alcohol or drugs during the time of provision of services for the Company.
- ◊ Smoking tobacco in places where it is not allowed or without moderation.

5.8 SCIENTIFIC BASIS AND INNOVATION

The scientific, technological and innovative components are part of our corporate culture and make for a more creative and collaborative working environment. The Company's entire scientific approach shall ultimately focus on the well-being of patients, excellence and the search for better diagnostic solutions for them.

We are convinced that the success of our projects can only come from innovation at the highest level, the use of new technologies and the continuous improvement of all aspects of our business, through the application of the scientific method. We understand this scientific method as a logical, open and rational process, formed by different phases that encompass, from the design of the appropriate experiments and the collection and analysis of data to the making of decisions objectively, according to our real capacities. We undertake our ideas with self-determination and, therefore, we think it is very important to generate new approaches that can help us solve the problems that arise with the aim of improving existing products or creating new diagnostic solutions for infectious diseases in humans. However, in no case shall our scientific activity cause unnecessary suffering to laboratory animals in order to achieve the desired results.

On the other hand, members of **VIRCELL** may publish scientific or academic publications and collaborations with public or private institutions, publishing houses, universities, research centres, etc. as long as they previously inform the HR Department of such activities, obtain the necessary authorisation and it is stated for all purposes that the collaboration is done as a member of **VIRCELL**.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- ◊ Conducting scientific projects that are not directly or indirectly related to the mission of the Company.
- ◊ Conducting research experiments that violate applicable ethical or deontological standards.
- ◊ Conducting scientific projects in a manner inconsistent with research and development legislation and good practice.
- ◊ Causing unnecessary suffering to animals, in the event that such animals are necessary for the experimentation.
- ◊ Make scientific or academic contributions using the Company's name without obtaining authorisation from the Company and without stating that this is done as a member of the Company.

5.9 WE GUARANTEE QUALITY

The pursuit of quality is one of the essential operating values of our Company. All the Company's actions are oriented towards the reduction, elimination and prevention of management deficiencies and, more importantly, towards a continuous improvement of the system that satisfies regulatory, legal and statutory requirements as well as those demanded by the customer as effectively as possible.

Thus, we focus on providing our customers with excellent customer service and delivering products and services that are safe, of high quality, on time and on cost, and that ultimately exceed their expectations. The reliability of the diagnostic kits we produce and the instruments we distribute is the result of strict quality control that is carried out based on international GMP standards. We also demand from our suppliers and providers high standards of quality in the services and materials received, which are compatible with our requirements in this area.

The Company has a system of regular and regular internal quality audits on all processes, based on international standards on total quality assurance. Likewise, since 2004, **VIRCELL** has participated in several External Quality Control Programs, as one more tool to guarantee the quality of its products.

Compliance with its comprehensive quality management system based on the applicable ISO standards (including ISO 9001 and ISO 13485 certifications) provides high levels of quality in all of the Company's processes. In particular, all R&D, production, quality control, marketing and after-sales support operations are externally audited and certified on the basis of the applicable international standards. Likewise, **VIRCELL** complies with the Regulation (IVDR) (EU) 2017/746 in due time and form, obtaining the necessary authorisations for the manufacture of its products in accordance with the current EU regulations on *in vitro* diagnostic products.

05.
VIRCELL's Catalogue
of Values.

The Regulatory Affairs Department will at all times ensure that the Company complies with the necessary regulatory requirements, as well as obtains all licenses and authorizations required for its operation in the countries where it interacts.

Likewise, the Quality Assurance Department of **VIRCELL** will coordinate in any case the appropriate audit actions and will manage them, actively collaborating by providing the information that is required.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Actions that are not in accordance with the provisions of the Integrated Quality Management System of the Company.
- Actions that do not comply with all quality control standards, customer requirements and product testing procedures.
- Omit an actual or potential product safety or quality issue as soon as it becomes known.
- Letting suppliers, distributors and other operators in the Company's environment act in a way that is inconsistent with **VIRCELL**'s standards in terms of quality.
- Falsifying information or documentation from the quality system to circumvent controls, audits or procedures.
- Omitting regulatory requirements required for the legal operation of the Company.

5.10 CARE FOR THE ENVIRONMENT

We believe in the need to protect the environment through the evaluation and control of the environmental effects of our processes, the prevention of pollution, the minimisation of waste, the search for efficiency in the use of water and energy, responsible consumption, the sustainable use of resources and the appropriate training of our employees; all of this, in all phases of the business.

Through the environmental management system it has in place, the Company manages to comply with the corresponding legal and regulatory requirements, and the commonly accepted environmental standards, so that its activity has a minimum impact on the ecosystem. To this end, hazardous waste and emissions from our manufacturing processes are disposed of responsibly. As proof of our awareness of protecting the environment, it can be highlighted that environmental management systems throughout the **VIRCELL** environment are certified in ISO 14001.

The Company promotes these principles and requires its contractors, suppliers or external collaborating companies to comply with the environmental procedures and requirements that are applicable in each case, providing reasonable means to do so.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Any actions not consistent with the laws, environmental standards and protocols of the Company derived from its accreditation in ISO 14001.
- Failure to inform the line manager, the HR department or the Maintenance or General Services Department of any risk to environmental safety that is detected on the premises or on any machinery or equipment.
- Acting without adequate consideration of the risk that our operations may pose to the environment.

05.

**VIRCELL's Catalogue
of Values.**

5.11 CONFIDENTIALITY AND DATA PROTECTION

We are committed to protecting the confidentiality **VIRCELL's** data, this of our employees and operators and of the companies we work with.

We establish measures to protect in total security the strategic, confidential and/or personal information held by the Company. For example, we safeguard data that protects access to Company resources, such as passwords and keys. We make sure that confidential information is not disclosed to third parties. Confidential information is shared only with those employees who need it for their work. All employees of the Company sign a non-disclosure agreement which establishes the obligation to maintain secrecy and not to use confidential or privileged information of which they become aware in the course of their work for the Company. This obligation does not end with the end of the employee's employment relationship, and the addressees of this Code are obliged to comply with it even after leaving **VIRCELL**.

VIRCELL employees may not use any information owned by the Company for their own benefit or for the benefit of third parties, and the Company reserves the right to establish computerised control mechanisms to prevent possible leaks of information.

The Legal Department will be responsible for ensuring that confidentiality and non-disclosure agreements are signed in those cases where this is necessary for the adequate protection of confidential information to be shared.

The Company strictly complies with data protection regulations (GDPR and Directive (EU) 2016/680) and prohibits any disclosure of confidential and personal information entrusted to it, unless there is express authorization to do so or that is required or permitted by law, law or professional duty. We have a Data Protection Officer, who permanently supervises and monitors compliance with the rules in this area.

When accessing documentation, whether physical or automated, containing personal data, regardless of its medium (verbal, electronic or written), recipients shall take into account the following:

- They must comply with all the technical and organizational measures necessary to guarantee the protection of the data that the Company has implemented.
- They must only access those personal data that are strictly adequate, relevant and necessary to fulfill the intended purpose. The objectives pursued shall be specified, explicit and legitimate.
- As far as possible, data shall be kept in a form which permits identification of data subjects for no longer than is necessary for the purposes of processing.
- Where necessary, measures for anonymisation, pseudonymisation and encryption of personal data will be taken in accordance with internal data protection policies.

05.
VIRCELL's Catalogue
of Values.

In the event of a breach of security of personal data resulting in the accidental or unlawful destruction, loss, alteration or unauthorised disclosure of personal data, the recipient aware of such breach of security must notify the Legal Department and the data protection officer of this circumstance as soon as they become aware of it and, in any case, within a maximum period of 24 hours.

Therefore, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with

VIRCELL:

- Disclosure of information or personal data to recipients who are not authorized to know it.
- Communication of confidential information to an authorised recipient without ensuring that the recipient understands the restrictions on its use or distribution.
- Failure to sign confidentiality agreements with recipients of information where necessary.
- Making duplicates and reproductions of the Company's proprietary information or extracting information from the Company's servers or media.
- Insider dealing or insider trading.
- Actions contrary to the regulations on the protection of personal data.

- Accessing any personal data that is not strictly necessary to us for the performance of the professional activity being carried out.
- Failure to apply the necessary technical or organisational measures for the protection of personal data.

5.12 SOCIAL RESPONSIBILITY

We support and promote initiatives aimed at sustainable development, and we promote and respect human rights in all countries and communities where we may interact. **VIRCELL's** commitment to the society is materialised through various actions promoted by the company's management and aligned with the values of the company, such as, for example, the following:

- Outsourcing of auxiliary production activities to special employment centres in order to promote the labour inclusion of workers with disabilities or in a situation of social exclusion.
- Development of sponsorship, patronage and social action activities, usually channelled through support to non-governmental non-profit organizations. The Company only supports organisations that have an impeccable reputation and prestige and that can guarantee the good administration of the resources allocated in areas such as sport, social action, treatment of drug addiction, care for the disabled, etc. All donations are faithfully reflected as such in the Company's accounting records. In recent years, recurrent collaborations with entities such as CRUZ ROJA, MEDICUS MUNDI, FUNDACIÓN CB GRANADA, ASOCIACIÓN CALOR Y CAFÉ, ASPROGRADES o FUNDACIÓN EMPRESA Y JUVENTUD, among others, can be highlighted.
- Hosting interns from different training centres, levels and qualifications, with the aim of actively collaborating in the technical and professional training of young people, sharing knowledge, values and professional experiences.
- Promotion of social volunteering or any other social responsibility initiatives that are in line with the Company's values, among the addressees of this Code.
- Carrying out scientific collaborations or diagnostic studies with social or pro bono objectives.

05.
VIRCELL's Catalogue
of Values.

Based on the above, the following conduct shall be avoided during the exercise of a management position, employment relationship or collaboration with **VIRCELL**:

- Carrying out donations, sponsorship, patronage, social action, etc. on behalf of **VIRCELL** that have not been authorised by the Company's Management through the HR Department.
- Carrying out social action activities on behalf of the Company whose ultimate aim is not to promote the Company's values but rather to obtain personal or corporate profit, directly or indirectly.

06.

Acceptance and compliance with the Code.

All recipients of this Code of Conduct should receive it, read it, be aware of it and comply with it on its own terms. For this purpose, all recipients have to sign an express acceptance form of the Code containing an undertaking to comply with it (Annex I). In other words, compliance with the Code's principles of conduct and standards will be part of the obligations that all **VIRCELL** employees expressly undertake upon joining the Company.

The organisation, for its part, shall provide all those to whom it is addressed with the necessary means to facilitate their knowledge and understanding of both the most relevant regulations and legislation for the performance of their professional duties and the principles of conduct set out in this Code. No **VIRCELL** employee or collaborator, regardless of their position in the organisation, is authorised to contravene or request a colleague to contravene the provisions of this Code of Ethics and Conduct. Likewise, they may not justify misconduct on the grounds of an instruction from a superior or ignorance of the contents of the Code.

VIRCELL's Code of Ethics and Conduct is an essential element of the Company's "Legal Compliance" system, which aims to combat and prevent possible illegal or even criminal actions in the business environment. Therefore, the absolute involvement of the entire Company in the implementation of a philosophy of compliance with the Code that fosters among all members of the organisation a culture of good faith reporting of any actions that may constitute irregular, illegal and/or criminal conduct, with the absolute guarantee of anonymity and absence of reprisals, is very important.



06.
Acceptance and
compliance with
the Code.

As already stated above, persons with specific responsibilities within the Company's organisation chart and personnel under their charge shall have the duty to promote knowledge and application of this Code throughout the organisation, and shall be leaders, benchmarks of conduct and guarantors of the values promoted by the Code. They should also supervise, monitor and control their teams with regard to the proper fulfilment of the obligations of conduct imposed by this Code.

In order to hear possible queries regarding the applicability of this Code and, in any case, any complaints that may arise from breaches of the Code, the **VIRCELL** Ethics and Conduct Committee (comiteetico@vircell.com) is specifically set up, the composition and operation of which is set out in the section of this Code relating to the Whistleblowing Channel.

Notwithstanding the foregoing, in case of doubts about the interpretation or application of the Code, the following alternative channels of consultation are additionally established:



The immediate superior line manager:

LEGAL AND HR DEPARTMENT

Manuel Dorador

✉ mdorador@vircell.com

☎ +34 958 44 12 64 (Ext. 2101)

DATA PROTECTION DELEGATE *

Álvaro Tallón

✉ protecciondedatos@vircell.com

☎ +34 958 44 12 64 (Ext. 2106)

** For issues related to personal data protection*

This means that in the event of doubts or queries regarding its application, the addressees of the Code may obtain assistance from the aforementioned heads of areas, from the Directors, or from the Ethics Committee itself, indistinctly. On the other hand, if they require specific advice on the application of the topics included in this Code, employees can also turn to the functional areas and departments of the organisation that specialise in these matters, such as the HR, Legal, Administration and Finance and Data Protection Departments.

07.

Breach of the Code and its consequences.

As stated above, each partner, administrator, employee or collaborator of **VIRCELL** is responsible for complying with this Code of Conduct and ensuring its compliance within the organisation.

In the event that any non-compliance is detected or any doubt arises as to whether a certain conduct carried out by an employee or collaborator may be liable to violate the provisions of the Code, it is the obligation of the person who has knowledge of it to transmit it, either to their direct manager, the Human Resources Department or the Ethics Committee of the Company, through the aforementioned channels.

VIRCELL highly values the collaboration of employees or collaborators who report irregular or illegal behavior that needs to be corrected. Any retaliation against an employee who has reported in good faith to the Company through established channels or to the authorities the occurrence of conduct in violation of the law or this Code may constitute a violation of the Code itself.

Honestly disclosing a problem or participating in an investigation by an employee cannot be the basis for any adverse employment action, including dismissal, demotion, suspension, loss of any benefits, threats, harassment or discrimination. Any collaborator (whether superior, colleague or subordinate) who serves with someone who has raised a problem for possible breach of the Code or has provided information in an investigation must continue to treat that person with courtesy and respect. If a collaborator believes that someone is retaliating against them for having reported misconduct to the Company, they should report the matter to



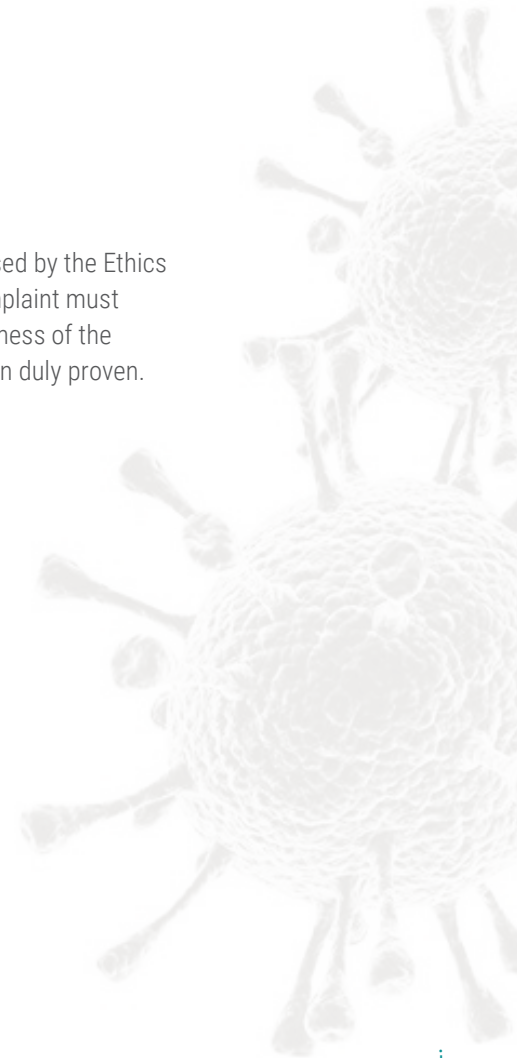
07.
**Breach of the Code
and its consequences.**

Department or the Company's Legal Department so that appropriate preventive or corrective action can be taken.

As has been explained, non-compliance by employees with the guidelines of conduct set out in this Code may be considered as a breach of contractual good faith or breach of trust in the performance of work for the purposes of imposing possible sanctions of a labour nature, which will be classified, where appropriate, as minor, serious and very serious. Depending on the seriousness of the offense, the following sanctions may be applied:

In any case, the sanction imposed by the Ethics Committee as a result of a complaint must be proportionate to the seriousness of the offending conduct that has been duly proven.

MINOR	Penalties will consist of verbal or written warnings or suspensions of employment and salary	2 DAYS
SERIOUS	Penalties may lead to suspensions of employment and salary.	20 DAYS
VERY SERIOUS	The penalties may consist of suspension of employment and salary or dismissal.	6 MONTHS



Whistleblowing channel.

8.1 PURPOSE

VIRCELL's business reputation is the result of decades of collective effort of all the people who have collaborated with the Company's activity and mission. Such reputation may be impaired by inappropriate individual actions that seriously affect the Company's good name. Therefore, **VIRCELL** considers as a priority objective to facilitate to all people working in the context of the Company the possibility of reporting to the Company all those actions that are illegal or that are not in line with the values of the Company, embodied in the Code of Ethics and Conduct.

The purpose of this internal **VIRCELL** Whistleblowing Channel is to receive, process, investigate and resolve complaints about irregularities or breaches of the law (especially the breaches of European Union law) or the Code of Ethics and Conduct, committed by employees, collaborators or any operators providing services in the Company's environment. The Whistleblowing Channel is based on Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, popularly known as the Whistleblowing Directive. This European standard, not yet transposed into Spanish law at the date of approval of this Code, imposes the obligation to have an internal whistleblowing channel in companies so that irregularities can be reported or communicated within the company. These whistleblowing channels should be secure, effective and transparent.

Moreover, implementing this **VIRCELL** Whistleblower Channel is consistent with the need to introduce an organisational and management model (Compliance model) that includes the necessary measures for monitoring and control in order to prevent the commission of crimes or significantly reduce the risk of their commission; all in the terms and with the effects provided for in Article 31 bis of the Spanish Criminal Code. It should be noted that, following the reform of the Criminal Code in 2010 and 2015, the need for companies to have "criminal risk prevention models" was restated; that is, control systems and mechanisms that make it possible to prevent, detect and react to the risk of committing a crime in a company - and for its benefit - by any of its members. One of the most relevant elements of these criminal risk prevention models is precisely the whistleblowing channels.

Taking into account the above legislation, the objective of **VIRCELL**'s Whistleblowing Channel is to foster a corporate culture based on trust and transparency and to prevent any criminal or irregular conduct in the Company's environment.

08.
Whistleblowing
channel.

8.2 SUBJECTIVE SCOPE

8.2.1 WHO CAN REPORT?

VIRCELL's internal whistleblowing channel described in this section is available to employees, partners, members of the management bodies, directors, managers, supervisors, staff, trainees and interns, employees of subcontractors, suppliers, operators in the context of the Company, distributors and even former employees or persons who, without having been employees, have participated in a selection process or pre-contractual negotiation, when information on violations has been obtained in the context of such processes.

Therefore, any employee of the Company or any third party shall, in good faith and on the basis of reasonable indications, report any criminal conduct, irregular actions or circumstances that may constitute illegalities of which he/she becomes aware and that may involve the materialisation of a legal or criminal risk for **VIRCELL** or any breaches of this Code of Ethics and Conduct.



8.2.2 WHO CAN BE REPORTED?

All employees, managers, partners, members of the Company's governing body or external collaborators of the Company subject to its authority or present in its area of activity who have committed any irregularity or criminal conduct of the kind envisaged in the objective scope detailed in this document or actions that are not in accordance with the values and guidelines for behaviour established in this Code of Ethics and Conduct may be reported.

08.

Whistleblowing
channel.

8.3 OBJECTIVE SCOPE

The behaviors that can be reported through the Channel are, among others, those listed below. This is conduct that is covered by Directive (EU) 2019/1937 and is defined as a criminal offence under the Spanish Criminal Code (and other special criminal laws) and which may give rise to criminal liability for **VIRCELL**:

- * Price manipulation in public tenders and auctions.
- * Money laundering/financing of terrorism.
- * Smuggling.
- * Public procurement contracts.
- * Corruption.
- * Corruption in business.
- * Cyber attacks.
- * Against the rights of foreign citizens.
- * Stock market crimes.
- * Crimes against personal and family privacy.
- * Crimes against public health.
- * Offences against the rights of workers.
- * Crimes against natural resources and the environment.
- * Risks caused by explosives and other agents.
- * Offences related to intellectual property.
- * Swindle.
- * Fraudulent billing.
- * Crimes of counterfeiting currency and state-issued paper.
- * Pricing.
- * Crimes against the public tax authority.
- * Fraud against Social Security.
- * Subsidy fraud/ Fraud against EU general budgets.
- * Asset concealments.
- * Non-compliance with accounting obligations.
- * Criminal insolvency.
- * Refusal of inspection.
- * Protection of privacy and personal information, security of networks and information systems.
- * Consumer Protection
- * Radiation protection and nuclear safety.
- * False advertising
- * Disclosure of company secrecy.
- * Product safety and compliance.
- * Transport security
- * Likewise, any conduct that is contrary to the principles and rules of conduct set out in the **VIRCELL** Code of Ethics and Conduct may also be reported through this Whistleblower Channel.

08.






Whistleblowing
channel.

8.4 AUTHORITY TO INVESTIGATE AND RESOLVE COMPLAINTS PROCEDURES

The body responsible for the internal management of the **VIRCELL** Whistleblowing Channel will be the Ethics and Conduct Committee, which will act with total impartiality throughout the entire process, from the receipt of the complaint until its final resolution. This body will therefore be responsible for maintaining confidentiality throughout the process, for responding to the whistleblower, and for investigating and resolving the file opened by the alleged infringement, in any case making a diligent follow-up of the matter.



The Committee shall consist of the following members:

-  One of the directors of the Company (who will act as Chairman).
-  The Director of the Legal Department (who shall act as Secretary).
-  The HR Director.
-  The Director of Regulatory Affairs.
-  Director of Administration and Finance.

In the event that two or more of the positions that are members of the Ethics Committee are held by the same person, the Chairman shall decide on the addition of another member of the Company's Management Committee, so that the Ethics Committee is always composed of five persons.

The Ethics and Conduct Committee shall have the status of Compliance body within the Company, both for all purposes provided for in the ISO Compliance Management standards and in the applicable legal regulations on the matter. The Committee shall operate democratically and adopt its own rules of procedure, and may issue reports on any queries of interpretation that may be submitted to it regarding the application of the Code, as well as carry out all investigations, take evidence and issue rulings on complaints submitted through the Company's Whistleblowing Channel.

08.

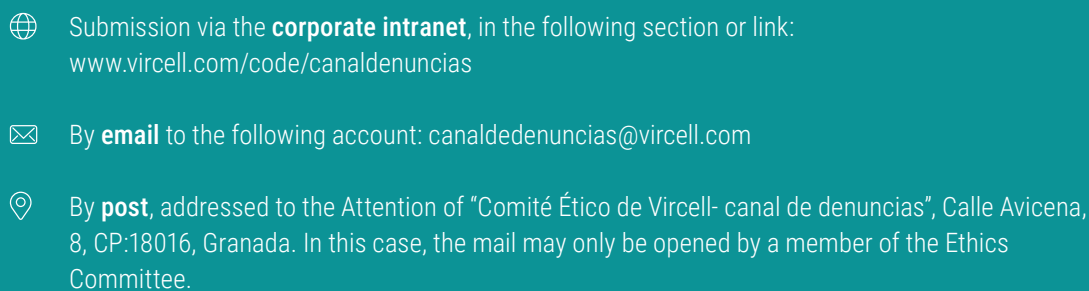



Whistleblowing channel.

It may also act ex officio in the event that it becomes aware of possible illegal actions through channels other than a complaint. The Ethics Committee shall convene whenever necessary (e.g. when a consultation is raised, a complaint is lodged or at the initiative of any of its members) and in any case at least once every six calendar months. The chairman shall direct the meetings and promote the activities of the Committee and the secretary shall convene and keep minutes of them, respectively.

8.5 FILING OF THE COMPLAINT. CONFIDENTIALITY, PERSONAL DATA AND PROHIBITION OF RETALIATION

Submission of the complaint

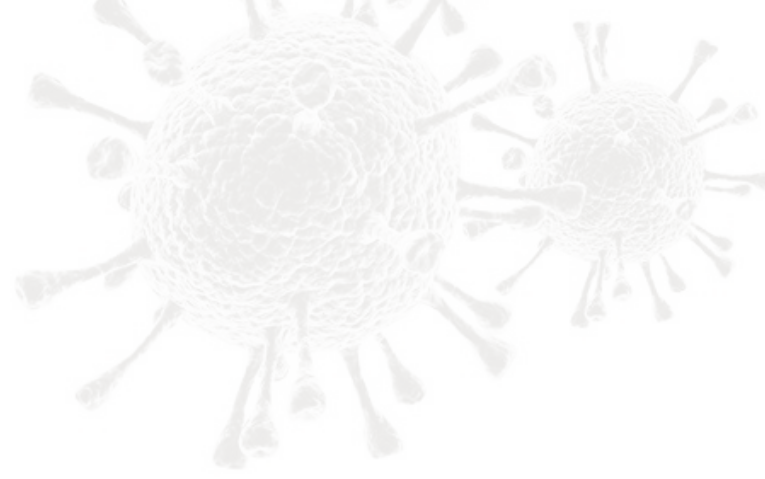
Complaints must be made and submitted in writing to the Ethics Committee of **VIRCELL**, and the whistleblower may choose any of the channels that are authorized to do so:

- 
-  Submission via the **corporate intranet**, in the following section or link:
www.vircell.com/code/canaldenuncias
 -  By **email** to the following account: canaldedenuncias@vircell.com
 -  By **post**, addressed to the Attention of "Comité Ético de Vircell- canal de denuncias", Calle Avicena, 8, CP:18016, Granada. In this case, the mail may only be opened by a member of the Ethics Committee.

In all cases, the whistleblower should preferably use the complaint form (Annex III of this Code of Ethics), which will be available on the corporate intranet, in the aforementioned section. In those cases in which the complaint is sent by post, this form must be downloaded and duly completed. However, the complaint shall be admissible in any other written form provided that it clearly contains the minimum information required. Whistleblowers must always state their identity when making the complaint, and anonymous complaints are not admissible, unless they unequivocally show sufficient evidence of irregular conduct, which may enable the Committee to act ex officio.

08.

Whistleblowing channel.



Minimum information included in complaints

In order to be processed, complaints must contain at least the following information:

- Identification of the whistleblower: Name and surname, ID, address, telephone number and email.
- Presentation of the reported facts in the most detailed manner possible.
- The manner in which the facts that are reported were observed.
- Person or entity against whom the complaint is directed, indicating, in the case of a natural person, the possible data to enable their individualisation (name and surname(s), position held, area of the company, etc.).
- Any other information or documentation that may serve as evidence in the assessment, investigation and final resolution of the reported facts.

Confidentiality and professional secrecy

The three channels for receiving complaints are designed, established and managed in a secure manner that ensures that the confidentiality of the identity of the whistleblower and any third party named in the complaint is protected, and prevents unauthorised personnel from accessing it. In any case, throughout the procedure, the confidentiality of the identity of the whistleblower will be guaranteed by all participants, in compliance with the privacy requirements established by, among

others, the Organic Law on Data Protection and the Spanish Data Protection Agency. Privacy is one of the most relevant issues in the operation of this Channel. That is why all persons - as well as external **VIRCELL** experts, if any - who may be involved at any time in a complaint procedure are bound by the strictest confidentiality and professional secrecy. The whistleblower's identity, including the identity of the person complained of, shall not be disclosed without his or her express consent to any person other than a member of staff authorised to receive or follow up complaints. The foregoing shall also apply to any other information from which the identity of the whistleblower can be deduced directly or indirectly. The identity of the accused shall also be protected, while the complaint procedure is under way and without prejudice to any investigation that may reasonably be necessary to determine his or her responsibility for the alleged facts. If, by way of exception, an external consultant or other member of **VIRCELL** is involved in the investigation of the reported facts, he or she shall be subject to the same obligations of confidentiality and professional secrecy as the Ethics Committee.

Notwithstanding the above, the identity of both the whistleblower and the reported person and any other information relating to the complaint may be disclosed where it constitutes a necessary and proportionate obligation imposed by law in the context of an investigation carried out by national authorities or in the framework of judicial proceedings, in particular to safeguard the rights of defence of the person concerned.

08.

Whistleblowing channel.

Protection of personal data

Any processing of personal data carried out within the complaint file shall be carried out in accordance with Regulation (EU) 2016/679 and Directive (EU) 2016/680. Personal data which are not relevant to deal with a specific complaint shall not be collected or, if collected by accident, shall be deleted without undue delay.

Complaints Register

The complaints received will be recorded in a Complaints Register which will be kept by the Secretary of the Ethics Committee. Complaint registration data shall be retained only for the period necessary and proportionate to comply with the obligations imposed by Directive (EU) 2019/1937.

Prohibition of retaliation

Upon receipt of the complaint and indefinitely, the Ethics Committee shall take the necessary measures to prohibit all forms of reprisals against whistleblowers, including threats of reprisals and attempts at reprisals, in particular in the form of:

- Suspension, dismissal or equivalent measures.
- Degradation or denial of promotion.
- Job change, change of workplace, change of location, reduction in salary or change of working hours.
- Refusal of training.

- Negative assessment or referrals regarding your work outcomes.
- Imposition of any disciplinary measure, reprimand or other sanction, including pecuniary sanctions.
- Coercion, intimidation, harassment or banishment.
- Discrimination, or unfavourable or unfair treatment; i) failure to convert a temporary employment contract into an indefinite one, where the worker had legitimate expectations that he/she would be offered an indefinite job.
- Non-renewal or early termination of a temporary employment contract.
- Damage, including to your reputation, especially on social media, or economic losses, including loss of business and revenue.
- Blacklisting on the basis of a sectoral, informal or formal agreement, which may imply that in the future the person will not find employment in that sector.
- Early termination or cancellation of contracts for goods or services.
- Cancellation of a license or permit.
- Medical or psychiatric references.

08.

Whistleblowing channel.

Persons who report information about breaches or who make a public disclosure in accordance with applicable law shall not be deemed to have breached any restriction on disclosure of information, and shall incur no liability of any kind in connection with such a report, provided that they had reasonable grounds to believe that the reporting of such information was necessary to disclose a breach.

Conflicts of interest and abstention

Should the facts reported fall within the scope of any of the members of the Ethics Committee, or in any way could generate a conflict of interest for any of its members, the person concerned must abstain from intervening in the procedure for processing the complaints insofar as this could compromise the due objectivity, neutrality and impartiality, which in any case must preside over the investigation and resolution of the complaints. Accordingly, if the whistleblower suspects that the facts may involve a conflict of interest with a member of the Ethics Committee, he/she may submit the complaint directly to the Company's governing body or to the HR Director, who, by mutual agreement, may agree, where appropriate, given the circumstances, the removal from the Ethics Committee of the person affected by the conflict of interest, prior to the knowledge and processing of the complaint file, and his or her replacement by any other member of the Company's Management Committee in whom there are no circumstances of conflict of interest with the whistleblower.

Acknowledgement

Once the complaint has been lodged, the Secretary of the Ethics Committee shall issue an acknowledgement of receipt of the complaint to the whistleblower within a maximum of seven days of receipt. This acknowledgement of receipt shall be sent by an express means that guarantees receipt by the whistleblower, as well as the confidentiality and secrecy of the complaint lodged. The acknowledgement of receipt shall also contain a summary of the rules and deadlines of the procedure, the competent body and shall inform it of all the guarantees which, as a whistleblower, correspond to it.

8.6 PROCEDURE FOR PROCESSING THE COMPLAINT

Admission for processing

Once the Ethics Committee, through its Secretary, has proceeded to register the complaint and has acknowledged receipt of it in a timely manner, the complaint file will be opened. For this purpose, the Secretary shall convene the other members of the Committee within three days. In this session, it will be analyzed whether the complaint meets the necessary requirements for admission. For these purposes, it will be reviewed whether it meets the formal requirements, whether it reasonably has credibility and the appearance of reality, and whether the facts reported fall within the objective scope of the Whistleblowing Channel or the **VIRCELL** Code of Ethics and Conduct.

08.
Whistleblowing
channel.



THE ETHICS COMMITTEE MAY:



- Reject the complaint and, therefore, proceed to file it. A report drawn up by the Committee, justifying the reasons for the closure of the case, must be included in the file. A copy of the report shall be forwarded to the whistleblower.
- The whistleblower shall be required to rectify any formal defects that may be found, to clarify the information provided or to provide additional information that may provide evidence of the irregular conduct reported, within a maximum period of 15 days. If the correction is not carried out within the established period, the complaint will be filed, which will be expressly communicated to the whistleblower.
- If the complaint complies with the formal requirements, it seems reasonable and contains indications that the conduct reported is contrary to the law or to the ethical principles of the company, it will be processed, which will be expressly communicated to the whistleblower. Likewise, any person who has been the subject of a complaint admitted for processing will be expressly informed of (i) the receipt of the complaint and the opening of the file, (ii) the fact of which he/she is accused, (iii) all the rights and guarantees that he/she is entitled to, and (iv) how to exercise his/her rights of access, rectification, cancellation and opposition, in accordance with data protection regulations. However, the data subject's right of access shall be limited to his or her own personal data processed, which is why, given the confidential nature of the complaints, the data subject may not exercise this right to know the identity and personal data of the whistleblower. Notwithstanding the foregoing, the communication to the reported person may be delayed for a reasonable time if the irregularity that is being committed occurs continuously and/or the disclosure may jeopardize the obtaining of the necessary evidence to specify the unlawful commission. In any case, the period for informing the reported person shall not exceed one month from the receipt of the complaint, with the possibility of extending this period to a maximum of three months if there are justified reasons for doing so.

08.

Whistleblowing
channel.



Processing of the file

Once the complaint has been accepted, the Ethics Committee will promptly and effectively carry out all the necessary investigations to clarify the reported facts, avoiding the unnecessary public disclosure of information. It may delegate the investigation of the file to specific members of the Committee or even hire independent external professionals who, in any case, shall be subject to the same rules of confidentiality, professional secrecy and protection of personal data. The investigation phase may not be extended for more than three months from the date on which the complaint was lodged, but could exceptionally be extended to six months if necessary due to specific circumstances of the case, in particular the nature and complexity of the subject-matter of the complaint, which may warrant a longer investigation. This must be notified to the whistleblower and the reported person.

With a view to clarifying the facts, the Committee may carry out any type of evidence that may be necessary: interrogation of the whistleblower or respondent, testimonies, documentaries, expert reports, etc., which, in all cases, shall be carried out with the greatest possible respect for the rules of confidentiality, professional secrecy and the protection of personal data. In this regard, all participants in the evidence practice shall be duly informed in writing of their obligation to keep secret the proceedings of which they become aware as a result of their participation in the proceedings.

In the investigation carried out, the guarantees and rights established in Spanish criminal law shall be applied by analogy, in such a way that the principle of the presumption of innocence, the burden of proof, the right of defence and contradiction of the reported person and other applicable rights shall be respected. It shall always be ensured that the reported person is allowed to make allegations or to object to the facts alleged against him, with all the arguments he deems necessary, and may appoint an adviser or representative in the proceedings.

08.

Whistleblowing channel.

Resolution of the file

Once the investigation has been completed, the Ethics Committee shall analyse the results reached at a session or sessions convened for this purpose and shall adopt by majority vote and with full freedom and sovereignty the appropriate decision. The decision shall be taken and communicated to the whistleblower and the defendant before the three-month (or six-month, if necessary by way of exception) deadline set for the investigation phase.

In this sense, the Ethics Committee will agree to file the complaint and the actions taken when the reported facts have not been sufficiently proven, or these do not constitute an infringement included in the objective scope of the Whistleblowing Channel.

On the other hand, if the Ethics Committee considers that the reported facts have been sufficiently proven and, in addition, constitute an infringement included in the objective scope of the Whistleblowing Channel or of the Code of Ethics and Conduct of **VIRCELL**, it will issue a reasoned decision indicating the measures, of any kind, to be adopted. Such measures shall in any case be proportionate to the gravity of the offence committed. In addition, the investigation and/or termination of the file may involve bringing the facts of the case to the attention of the authorities, if it is considered that an infringement of the law has clearly been committed.

At any point in the procedure, the Ethics Committee may also rely on legal advice and assistance from external subcontracted experts, for example, to advise it on aspects such as the

wording of the facts, their classification, or the adoption of the most appropriate disciplinary measures in each case.

8.7 EXECUTION OF THE SANCTION OR MEASURES TO BE ADOPTED

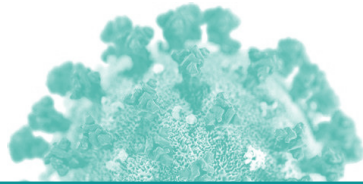
The sanction or disciplinary measures agreed in each case shall be applied by the person or persons who have been attributed these functions, under sufficient authority. In the case of sanctions corresponding to the work environment, the person in charge of the execution will be the Director of Human Resources. If the sanction is of a commercial nature (termination, etc.) or requires the exercise of legal action, it shall be adopted by the directors of the Company and executed by a person with sufficient power of attorney.

8.8 PROTECTION OF PERSONAL DATA

The personal data collected within the framework of the Whistleblowing Channel will be processed for the sole purpose of processing the complaints received and, where appropriate, investigating the reality of the facts reported, thus complying with the legal requirement established in Regulation (EU) 2016/679, Directive (EU) 2016/680, and in Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights.


08.

Whistleblowing
channel.



The data controller is:
VIRCELL, S.L.

 NIF
B18290346

 Postal address
Calle Avicena, N°8, 18016, Granada

 Telephone
+34 958 44 12 64

 Email
datospersonales@vircell.com

Those involved in the complaint file shall safeguard and protect personal data to which they have access in the course of their work from unauthorised access or disclosure, unless required to do so by law or by a court order.

The personal data contained in those complaints that are not admitted to processing will not be subject to any processing, proceeding to their immediate elimination.

Both the whistleblower and the reported person will be duly informed, in each case, of the specific persons and bodies to which their data included in the complaint file will be communicated.

Principle of proportionality

Personal data collected in the framework of the Whistleblowing Channel:

- Shall be limited to those strictly and objectively necessary to deal with the complaints and, where appropriate, to verify the reality of the facts reported;
- Will be processed at all times in accordance with the applicable data protection regulations, for legitimate and specific purposes in relation to the investigation that may arise as a result of the complaint;
- Shall not be used for conflicting purposes;
- Will be adequate and not excessive in relation to the aforementioned purposes.

Security and confidentiality measures

VIRCELL will ensure that all technical and organisational measures necessary to preserve the security of the data collected in order to protect them from unauthorised disclosure or access are taken. To this end, **VIRCELL** has taken appropriate measures to guarantee the confidentiality of all data and shall ensure that data relating to the identity of the whistleblower are not disclosed to the respondent during the investigation, while respecting the fundamental rights of the individual, without prejudice to any action that may be taken by the competent authorities.



ANNEX I

DECLARATION OF ACCEPTANCE OF THE CODE OF ETHICS AND CONDUCT OF VIRCELL AND COMMITMENT OF THE EMPLOYEE OR COLLABORATOR.

Declaration of acceptance of the Code of Ethics and Conduct of VIRCELL and commitment of the employee or collaborator.

In, on the the 202
Mr/Ms

Through this communication, I declare that I have read the Code of Ethics and Conduct of **VIRCELL** in its entirety and fully understand the content thereof.

I have understood and accept that the aforementioned Code establishes the ethical framework and the guide of conduct that I am obliged to attend to in the development of all my activities at **VIRCELL**.

I am committed to making the Code a working tool that I will use and refer to in order to guide my conduct while providing services for **VIRCELL**.

I undertake to report any act or conduct of which I become aware while providing my services to the Company and in which a breach is observed, either of the Code of Ethics and Conduct or of the applicable legal and regulatory standards, doing so in good faith, with responsibility and respect.

I am also aware of the consequences of any breach of the Code and of the disciplinary measures that may apply in the event of non-compliance with the Code by me or my colleagues.

Finally, I declare that I will do my best to promote the company's corporate principles and values, contained in said Code of Ethics and Conduct.

Signed



ANNEX II

RESPONSIBLE DECLARATION OF THE SUPPLIER/SUPPLIER/CLIENT IN RELATION TO THE VIRCELL ETHICS CHARTER.

Responsible Declaration of the Supplier/Supplier/Client in relation to the VIRCELL Ethics Charter.

Mr/Ms with identity document/passport N°, in my own name or on behalf of [company], with tax identification number, as [position], I declare under my responsibility:

- * I have been given the Code of Ethics and Conduct of **VIRCELL**, S.L. whose content I declare to know, committing myself to respect and enforce it among those employees, collaborators and, where appropriate, subcontractors of my organization that provide services or supply products for or in the environment of **VIRCELL**, S.L.
- * I share the values contained in the Code of Ethics and Conduct of **VIRCELL**, S.L. and, in the representation that I hold, I undertake not to carry out in my relations with **VIRCELL** any conduct that may violate said values or induce others to violate them.
- * Neither the undersigned, nor, as the case may be, the company he/she represents, nor its current administrators or legal representatives, or senior management, have been convicted by final judgement for crimes of terrorism, constitution or integration of a criminal organisation or group, illicit association, trafficking in human beings, illegal trafficking in human organs, crimes related to prostitution and sexual exploitation and corruption of minors, misappropriation, fraud, bribery, bribery, misleading advertising, false documentation or accounting, public or private corruption, money laundering and financing of terrorism or crimes that may be considered related to the aforementioned.
- * That, to date, it is not in a real, potential or apparent situation of conflict of interest with **VIRCELL**, S.L..

I consent to the above and sign all this document in
on off 202....

Signed

By

ANNEX III

COMPLAINT FORM (WHISTLEBLOWING CHANNEL) TO BE ADDRESSED TO THE ETHICS AND CONDUCT COMMITTEE OF VIRCELL

Complaint form (Whistleblowing channel) to be addressed to the Ethics and Conduct Committee of VIRCELL.

WHISTLEBLOWER

Name and surname of whistleblower:

Indicate your relationship with **VIRCELL** (employee, supplier, customer, etc.). If you are an employee of the Company, please indicate the Department / Area to which you belong:

Means for whistleblower notifications: mailing address, email and telephone number (indicate preferred form for notification):

REPORTED PERSON

Name and surname of the reported person and position in the Company:

FACTS REPORTED

Facts of the complaint, how it was known, evidence and type of infringement (detail):
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I declare that this communication is made in good faith and that, except for involuntary error or omission, the data provided are true. I also declare that I am aware of the processing that may be given to the data provided in this communication and the content of the **VIRCELL** Code of Ethics and Conduct regarding the use of the Whistleblowing Channel.




ANNEX III

COMPLAINT FORM (WHISTLEBLOWING CHANNEL) TO BE ADDRESSED TO THE ETHICS AND CONDUCT COMMITTEE OF VIRCELL

PERSONAL DATA PROTECTION

On the date hereof, I have delivered to **VIRCELL**, S.L. a complaint and attached documentation for alleged irregularities committed by Company personnel in the exercise of their duties.


Given that the documentation provided contains personal data that are likely to be processed by the Company in order to manage the complaint file, you are informed of the following:

 The data controller is **VIRCELL, S.L.**

 Telephone **+34 958 44 12 64**

 NIF **B18290346**

 Email **datospersonales@vircell.com**

 Postal address **Calle Avicena, N° 8, 18016. Granada**



On behalf of the company, we process the information you provide us in order to carry out the complaint procedure until a complete resolution, if any, and keep you informed of the procedures that are carried out within the file. The data provided will be kept until the termination of the complaint file, until they are necessary for the investigation of the facts by the authorities, if applicable, or until you exercise your right of cancellation; therefore, you have the right to access your personal data, rectify inaccurate data or request its deletion when the data are no longer necessary. The data may be accessible to third parties who may be involved in investigations relating to the complaint file, under the terms and with the protection measures set out in Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, General Data Protection Regulation (GDPR).

In, on the of 202

Signed
Whistleblower

vircell 
MICROBIOLOGISTS