



Whistleblowing Channel, Policy of Use

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REVIEW SHEET

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1. Introduction to the Whistleblowing Channel

ORYZON's position of leadership and the reputation they have earned is the result of many years of effort and hard work. Nevertheless, the inadequate behaviour of just one employee could potentially damage our image and reputation within a very short period of time. As a result, at ORYZON, every effort must be made to actively prevent and avoid this possibility.

To this end it is required that all employees, along with those collaborators that act in our name and/or on our account, ensure that they undertake their activities in line with the existing legislation and regulations, Codes of Conduct and internal policies of ORYZON.

In addition, it is of the extremely important that all employees collaborate in the detection of any irregular or illicit conduct that might place ORYZON at risk.

In this sense, following the reform of the Spanish Penal Code in 2010 and, in particular, following the amendment to Spanish Organic Law 1/2015, of 30th March, there has been a reinforcement of the need for companies to count on penal risk prevention models; that is, with systems of control that serve to prevent, detect and react to the risk of a criminal act being committed within the Company by any member hereof. Thus, as a fundamental part of these prevention models, form is hereby given to the existence of suitable mechanisms for informing the prevention model vigilance and control body of possible risks and non-compliances.

Moreover, the Circular of the Spanish State Prosecutor's Office 1/2016, of 22nd January, establishes that these non-compliance detection mechanisms are an essential element of the model's validity. Consequently, special value is conceded to the discovery of illicit acts by individuals, given that not only does this provide evidence of the effectiveness of the model but also its alignment with the culture of corporate compliance.

As indicated above, the goal of the introduction of the Whistleblowing Channel at ORYZON is to set up an effective mechanism for the strengthening of our commitment to the culture of ethics and compliance, through collaboration with all of our employees and collaborators in the detection of any possible irregularities that might place ORYZON at risk.

Through the introduction of the Whistleblowing Channel, ORYZON are committing themselves to compliance with the applicable regulations, including the Spanish Organic Law regarding the Protection of Personal data (**LOPD**) 15/1999, of 13th December, along with the legislation for the implementation thereof. Moreover, the Whistleblowing Channel has been designed in accordance with the Legal Report 0128/2007, issued by the Spanish Data Protection Agency, "Creation of internal reporting systems in companies ("Whistleblowing" mechanisms)", as well as "Report 1/2006 regarding the application of the Data Protection Regulations of the European with regard to Internal "Whistleblowing" Mechanisms in the sphere of Accounting and Internal Audit Controls, the Fight against Fraud and Banking and Financial Crimes." Of the European Commission Article 29 Working Party.



Finally, it has also been taken into account that the requirements established, in previously cited Spanish Organic Law 1/2015, with regard to the characteristics that a Whistleblowing Channel must present in order to be able to apply penal exemption to the responsibility of individuals (Article 31,b).

2. Subjective Scope of the Whistleblowing Channel. Who should use the Whistleblowing channel?

The Whistleblowing Channel is directed towards all of the workers, clients, suppliers and collaborators of Oryzon Genomics, S.A. (henceforth, “**ORYZON**” or “the **Compañía**”) who have, or may come across, knowledge with regard to any irregularity committed by any worker, manager, supplier, collaborator or, in general, any person that is submitted to the authority and control of ORYZON, and who is acting on account or for the benefit thereof.

2.1. Who should Report to the Whistleblowing Channel and draw up Reports?

All ORYZON’s workers, clients, suppliers and collaborators (henceforth, jointly and interchangeably, and for the exclusive effects of this document, the “**Employees**”) will, through the Whistleblowing Channel, have to report any irregularity that they have knowledge of and that is included in their Objective Scope, without fear of being fired or suffering any other kind of reprisal.

2.2. Who can be Reported on via the Whistleblowing Channel?

Reports may be made against all of the persons who are subject to the authority and control of ORYZON, on the basis of any working or trading relationship therewith, who act on behalf and for the benefit thereof and who have committed any irregularity or have conducted themselves in any of the ways anticipated in the Objective Scope, as indicated below, e.g. workers, collaborators, suppliers or even managers and directors.

3. Objective Scope of the Whistleblowing Channel. What Irregularities can be Reported?

The Objective Scope for the application of the Whistleblowing Channel covers all of the types of conduct categorised in the Spanish Penal Code and any other crimes anticipated by the other special laws, listed in **Annex I**.

Moreover, reports may also be made to the Whistleblowing Channel with regard to any conduct that is contrary to the principles and standards of conduct established in the ORYZON Ethical Code of Conduct.



4. Means for Receiving Reports. How should Irregularities be Reported?

Reports can and will have to be reported in one of two ways to be chosen, and depending on the case, by the Whistleblower:

- On the one hand, emailing the following address: canaldedenuncias@oryzon.com
- And on the other, via the Company's website, section [*].

In one or other case the Whistleblower will be obliged to use the Report Form , which is attached to the present Policy as **Annex II**, and which will be available to them on the intranet (section "Portal del Empleado" (Employee's Portal)) or the ORYZON website.

Any reports that are not presented using the Report Form and sent to the above addresses will not be accepted, and may be rejected and destroyed without the need for whatsoever process or notification with regard thereto.

It will be necessary for a Whistleblower, in order to make their report, to identify themselves, insofar as anonymous reports cannot be accepted. Nevertheless, whatever the case may be, maximum confidentiality will be guaranteed regarding the identity of the Whistleblower.

5. Protecting the Whistleblower. Can Whistleblowing have Adverse Consequences?

5.1. Prohibition and Reprisals

Those Whistleblowers that, in good faith, report the presumed commission of conduct that is included within the scope of application of the Whistleblowing Channel will be protected against whatsoever reprisal, discrimination and penalisation on the grounds of the reports that they have made.

The prohibition of reprisals, indicated in the previous paragraph above, will not prevent the adoption of disciplinary measures, should an internal investigation determine that the report is false and that the person that made it was aware that it was false. As established in Article 456, and following, of the Spanish Penal Code, false accusations and complaints, or simulation of offences, are themselves considered as offences and may be punished with up to two years in prison.

5.2. Confidentiality Regarding the Identity of the Whistleblower

ORYZON guarantees maximum confidentiality with regard to the identity of the Whistleblower. As a measure to guarantee this confidentiality, it is expressly stated for the record that the exercising of the right of access, by the party against whom the report has been made, does not, in any case, allow for access to the data regarding the identity of the Whistleblower.

All of the persons that have knowledge of reports made through the Whistleblowing Channel are bound to maintain professional secrecy with regard to the identity of the Whistleblower.



6. Whistleblowing Investigation Procedure

6.1. Reception of Reports

All reports made through the Whistleblowing Channel will be passed on to the ORYZON Delegated Compliance Committee, which will be responsible for drawing up a preliminary analysis of the substance of the report and deciding on whether or not a full investigation ought to be set in motion.

Should the report not meet with the requirements demanded or should it be decided that the substance thereof does not constitute any violation, in the terms anticipated in the Objective Scope of the Whistleblowing Channel, then permission to proceed will not be granted and the data contained therein will immediately be eliminated.

On the other hand, should the report presented comply with the demanded requirements of form and, moreover, should the substance of the report also be included within the Objective Scope of the Whistleblowing Channel, then the ORYZON Delegated Compliance Committee will grant it permission to proceed.

Any person that has been the object of a report will immediately be informed of **(i)** the reception of the report, **(ii)** the nature of the report, **(iii)** the departments and any third parties that could be the object of the report, and **(iv)** how to exercise their ARCO rights, to Access¹, Rectification, Cancellation and Opposition, pursuant to Spanish Data Protection regulations.

Despite the above, and should it be the case that, in the judgement of the Delegated Compliance Committee, some risk exists that notifying the object of the report could compromise the investigation, then the said notification may be delayed until it is considered that the such a risk has disappeared. Whatever the case may be, the term for informing the object of the report may not be in excess of one (1) month, following reception of the report, although the possibility exists of extending this to a maximum of three (3) months should there be justifying grounds to do so. All of which without detriment to any other provisions as may be expressly and bindingly established by the law with regard to other terms, insofar as should such be the case they will have to be applied.

6.2. Investigation of the Report

Should the report be granted permission to proceed, the Delegated Compliance Committee will initiate the expedient investigations to confirm the veracity of the substance of the report. To this end, the Delegated Compliance Committee will appoint one of their members to undertake such due inquiries as may be deemed necessary to confirm the veracity and reality of the conducts about which the report has been made.

¹ The right to access of the accused will be limited to the personal data object of treatment. In view of the confidential nature of the complaints the accused will not, in any case, be given access to the identity or personal data of the Whistleblower.



6.3. Proposed Resolution

Once the investigation has been concluded, and depending on the results obtained, the Delegated Compliance Committee will decide whether **(i)** to set aside the report, or **(ii)** to formulate a proposal regarding the possible sanction to be applied.

In this sense, the Delegated Compliance Committee will agree to set aside the report and the actions taken, should it be the case that the substance of the report has not been sufficiently accredited, or the said substance does not constitute one of the violations included within the Objective Scope of the Whistleblowing Channel.

On the other hand, should the substance of the report be sufficiently accredited and, moreover, should such also constitute one of the violations included within the Objective Scope of the Whistleblowing Channel, then the Delegated Compliance Committee will draw up a, duly justified, proposal for resolution indicating the possible disciplinary measures to be adopted.

6.4. Deciding on the Measures to be Adopted

In order to guarantee the objectivity and independence of this decision, the competence and power-making decision will be taken on by the **ORYZON Audit and Compliance Committee** in those cases in which the nature of the violation is considered to be serious.

For those cases in which the violation can be considered minor the decision will be reached by the **Delegated Compliance Committee** themselves.

6.5. Executing the Sanction

or the disciplinary measures in each case will correspond to the person, or persons, to whom those functions are attributed, along with sufficient empowerment for the execution thereof.

7. Personal Data Protection

7.1. Informative Clauses regarding Personal Data Protection

The personal data collected within the framework of the Whistleblowing Channel will be handled for the exclusive finality of processing the reports and, if necessary, investigating the reality of the substance of those reports, in compliance with the demand, legally established in Spanish Organic Laws, 1/2015, of 30th March, and, 15/1999, of 13th December concerning Personal Data Protection.

The data that are collected within the framework of the report, and which give rise to the opening of the corresponding investigation, will be integrated into the file "Whistleblowing Channel", duly declared before the Spanish Data Protection Agency. The party responsible for this file is Oryzon Genomics, S.A., with Spanish Tax Code (C.I.F.) A-62291919, and registered company seat in Cornellà de Llobregat (Barcelona), at Avenida Sant Ferran, 74.



On the other hand, it is also expressly stated for the record that the data contained in those reports that are not granted permission to proceed will not be incorporated to any file, and will be immediately eliminated.

The data collected within the framework of the investigation of a report may be passed on to the Delegated Compliance Committee, to the Audit and Compliance Committee or, should such be the case, to the Board of Directors of Oryzon Genomics, S.A., along with the person, or persons, in charge of executing the corresponding sanction. Both the Whistleblower and the object of the report will, in each case, be duly informed of the specific persons and bodies to whom their data has been passed on.

Finally, the interested parties will be able to exercise their ARCO rights to Access, Rectification, Cancellation and Opposition via the email address canaldenuncias@oryzon.com, attaching a copy of their Spanish National Identity Document (*DNI*).

Despite all that has been stated above, the accused's right of access will be limited to their own personal data, insofar as they will not be provided with access to data identifying the Whistleblower, due to the confidential nature of the Whistleblowing Channel.

7.2. Principle of Proportionality

The personal data collected within the framework of the Whistleblowing Channel:

- ✓ Will be strictly limited to that which is objectively necessary for the processing of the report and, should such be the case, the verification of the reality of the substance of the said report.
- ✓ Will be treated at all times in accordance with the applicable data protection regulations for legitimate and specific purposes in relation to such investigations as may result as a consequence of the report.
- ✓ Will not be used no for incompatible ends.
- ✓ Will be adequate and not excessive in relation to the said ends.

7.3. Security and Confidentiality Measures

ORYZON assures that all of the necessary technical and organisational measures will be adopted to preserve the security of the data collected in order to protect them from any unauthorised access or circulation.

To these ends, ORYZON has adopted appropriate measures to guarantee the confidentiality of all of the data and to ensure that data related to the identity of the Whistleblower will not be revealed to the accused during the investigation, respecting in all cases the fundamental rights of the person, without detriment to the actions that, should such be the case, may be adopted by the competent authorities.



Annex I

Conduct that can be reported through the Whistleblowing Channel

- ✓ **Bribery:** The offering, giving, receiving or soliciting of something of value, in whatever form, for the purpose of influencing the action or obtaining some kind of benefit for ORYZON, whether such be licit or illicit.
- ✓ **Exercise of undue influence:** Bringing undue influence to bear by taking advantage of a personal relationship in order to achieve a resolution that may generate, whether directly or indirectly, some kind of economic benefit for ORYZON.
- ✓ **Corruption in business practices:** Should an ORYZON director, manager employee or collaborator, either personally or via another person, receive, request or accept an unjustified benefit or advantage, of whatsoever kind, either for him/herself or on behalf of a third party, in consideration for unduly favouring another in the acquisition or sale of goods, or in the contracting of services, or in commercial relations. Or, on the other hand, the promise or concession of any benefit to a third party with regard to the acquisition or sale of products in commercial relations.
- ✓ **Corruption in international transactions:** Offering or handing over any undue benefit or advantage to public officers in order to obtain favourable treatment in the pursuance of international economic activities.
- ✓ **Fraud:** To deceive, for purposes of financial gain, another into taking actions or making provisions that are detrimental to the interests either of that person or of a third party.
- ✓ **Discovery and revelation of company secrets:** For the use, dissemination, revelation or cession thereof. The taking possession, by whatsoever means, of data, documents, whether on paper or digital, computerised formats or any other objects that constitute the confidential information of another company, entity, etc., for the use, spreading, revelation or cession thereof.
- ✓ **Offences against personal and family privacy:** Taking possession of, using or modifying, without authorisation and to the detriment of a third party, the reserved personal or family data of another that is registered on files or other computerised, digital or telematic, or in any public or private register or file. Illicitly accessing any computerised system in order to take possession of any personal data contained therein.
- ✓ **Tax fraud:** Defrauding the public (state, regional, district or local) tax authorities for amounts of over EUR 120,000; by avoiding the payment of taxes, retained sums, or sums that should have been retained or paid, on account of payments in kind, the undue obtaining of tax returns or the undue enjoyment of tax benefits.
- ✓ **Social Security fraud:** Avoiding the payment of Social Security payments, the undue obtaining of returns or the undue enjoyment of deductions.



- ✓ **Accounting non-compliance and falsity:** Serious non-compliance with the obligation to keep a true record of the company accounts, books and/or accounting records. This type of offense usually goes hand in hand with other fraudulent conducts, insofar as it often takes the form of double-accounting and false accounting entries.
- ✓ **Subsidy fraud:** Obtaining subsidies or grants from the public administrations, for an amount, or for a value, of over twenty thousand Euros by falsifying the conditions required for the concession thereof, or by concealing those conditions that would have prevented it.
- ✓ **EU General Budget fraud:** Defrauding the budgets of the European Union, along with others administered thereby, for amounts of over EUR 50,000. Avoiding the payment of amounts that should be paid, dedicating the funds obtained to uses other than those for which they were intended, or unduly obtaining funds by falsifying the conditions required for the concession thereof or by concealing those conditions that would have prevented it.
- ✓ **Frustration of execution:** Undertaking any action with regard to the disposal of assets or the generation of obligations that obstructs or prevents the application of an embargo or a claim for payment. Concealing assets during judicial or administrative proceedings. The unauthorised use of goods that have been seized by the authorities.
- ✓ **Criminal bankruptcy:** Should it be the case that the company is in bankruptcy proceedings, this violation occurs when an attempt is made to dispose of assets in order to unduly reduce the equity that serves as a guarantee for compliance with obligations, or makes it difficult or impossible for creditors to discover the true economic situation of the debtor.
- ✓ **Infringement of intellectual property:** Reproducing, plagiarising or publicly making known, whether fully or partially, a literary (book), artistic (picture or photo) or scientific (specific theory, applications or software programs) work, or the transformation, interpretation or artistic execution thereof, in whatsoever medium or means of communication, without the authorisation of the owners thereof. For example, this violation is applicable in those cases in which software programs are used without the concession of the corresponding licence.
- ✓ **Infringement of copyright:** The reproduction, imitation, etc. of any distinctive sign without the consent of the owner thereof, in such a way that another sign is obtained that is identical to, or may be easily confused therewith, for the distinguishing of the same or similar products, services, activities or establishments.



- ✓ **Digital sabotage:** Deleting, damaging, deteriorating, erasing or rendering inaccessible external data, software programs or digital documents, without authorisation and when the result thereof is serious. Preventing or hindering the operation of external computing systems.
- ✓ **Undue handling of toxic, corrosive and other substances:** Contravention of the safety regulations established for the manufacture, handling, transport, storage or sale of explosives, inflammable or corrosive substances, toxic or asphyxiating substances, specifically endangering peoples lives, physical integrity or health and t/or the environment.
- ✓ **Offences involving natural resource and the environment:** Provoking or directly or indirectly being responsible for emissions, spillages, radiations, extractions, excavations or silting up; noises, vibrations, injections or deposits into the atmosphere, soil, subsoil, inland, underground or maritime waters; establishing deposits or dumps for waste or scrap materials, whether solid or liquid, toxic or dangerous that might be seriously detrimental to the balance of natural systems or people's health.
- ✓ **Offences against public health:** Offering products on the market that are noxious for health and/or that do not comply with the requirements in terms of shelf life or composition established by the applicable laws and regulations. Also the elaboration of substances that are noxious for health, as well as the dispatch, supply or sale thereof.
- ✓ **Securities fraud:** Using or supplying information that is relevant with regard to the quotation of any kind of financial instrument. Spreading news or rumours regarding persons or companies in the knowledge that such is false and for the purpose of altering or maintaining the price or quotation of stocks, shares or other financial instruments. The falsification of economic-financial information contained in the issue prospectuses of whatsoever financial instruments or information that the entity is required to publish or publicise, pursuant to stock market legislation.
- ✓ **Illegal financing of political parties:** The illegal handing over of donations or contributions to a political party, federation, coalition or electoral group.
- ✓ **Violation of the rights of overseas citizens:** Promoting, favouring or facilitating the illegal trafficking of clandestine immigration.
- ✓ **Smuggling:** Importing or exporting licit commercial goods in an irregular way, always insofar as the value of the said property, merchandise, goods or effects is equal to or greater than EUR 150,000.
- ✓ **Money laundering:** Accepting funds, deposits, etc. that have their origin in the commission of a crime, or taking part in any action to conceal such an illicit origin, or helping persons that have participated in crime. This offence may be committed imprudently, as a result of acting without due diligence, i.e. it is not necessary that the authors be aware of the crime that they are committing.



- ✓ **Financing terrorism:** Providing, collecting or accepting funds with the intention that they be used, or in the knowledge that they are going to be used, to commit crimes related to terrorist organisations or groups, or to deliver them thereto. This offence may be committed imprudently, as a result of acting without due diligence, i.e. it is not necessary that the authors be aware of the crime that they are committing.
- ✓ **Trafficking of organs:** Promoting, favouring, facilitating or publicising the illegal securing of human organs, or the transplanting thereof, whether such be major organs or otherwise.
- ✓ **Misleading advertising:** Drawing up offers or advertising for products and services in which false allegations are made asserting the existence of characteristics that are false with regard thereto, in such a way that this can cause serious and manifest detriment to consumers.
- ✓ **Genetic manipulation:** Manipulating human genes to alter the genotype for any purpose other than the elimination or treatment of serious illnesses or defects. The use of genetic engineering to produce biological weapons or weapons that could exterminate the human species. The fertilisation of human ovules for any purpose other than that of human procreation, along with the practice of assisted reproduction on a woman without her consent.
- ✓ **Obstructing inspection activities:** Rejecting or preventing the actions of persons, bodies or entities that are acting as inspectors or supervisors, while being the de facto or de jure administrator of a company, either constituted or in the process thereof, and subject to or acting on markets where administrative supervision is required.
- ✓ **Infringement of worker's rights:** Placing the lives, the health or the safety of workers in serious danger through the violation of workplace risk prevention regulations. This offence may also be committed imprudently. The use of deception or abuse in a situation of need to impose employment or Social Security conditions on workers that are detrimental to, suppress or restrict, their rights. Imposing working conditions that are unsuitable or in conflict with health and safety at work; treating workers in conditions of inequality and discrimination, preventing or limiting their union rights.



Annex II

Whistleblower reporting form

Full name of the whistleblower:

Department / Area in which the whistleblower works:

Address or means of reporting chosen by the whistleblower (email, ordinary post, phone):

Full name and address of the party object of the report:

Type of violation/infringement (mark with an X):

- Bribery
- Exercise of undue influence
- Corruption in business practices
- Corruption in international transactions
- Fraud
- Discovery and revelation of company secrets
- Offences against personal and family privacy
- Tax fraud
- Social Security fraud
- Accounting non-compliance and falsity
- Subsidy fraud
- European Union General Budget fraud
- Frustration or execution
- Criminal bankruptcy
- Infringement of intellectual property
- Infringement of copyright
- Digital sabotage
- Undue handling of toxic, corrosive and other substances
- Offences involving natural resources or the environment
- Offences against public health
- Securities fraud
- Illegal financing of political parties
- Violations of the rights of overseas citizens
- Smuggling



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- Money laundering
- Financing terrorism.
- Trafficking of organs
- Misleading advertising
- Genetic manipulation
- Obstructing inspection activities
- Infringement of workers' rights

Attach the documentary support on which the report is based, should such exist.

I hereby state that the present report has been made in good faith and that, excepting inadvertent errors or omissions, the data attached hereto are true.

Likewise, I also hereby state that I know the treatment that could be dispensed to the data attached in the present report, along with the contents of the "Whistleblowing Channel Use Policy".

This present document will be held at the offices of Oryzon Genomics, S.A., pursuant to their Document Filing and Conservation Policy, with a copy hereof being handed over to the Whistleblower.