



Internal Whistleblower System Policy



INDEX

1. Introduction and purpose	3
2. Guarantees provided by TARGATIS	4
3. Principles underlying the Internal Whistleblower System	5
4. Confidentiality guarantee	6
5. Measures to protect whistleblowers	7
6. Measures to protect those affected by the information	8
7. Data protection	8
Annex 1	9

1. Introduction and purpose

This document is an integral part of the policies and procedures related to management of the company's criminal risks. Its purpose is to regulate the **Policy governing the Internal Whistleblower System of CERTEST BIOTEC, S.L. (hereinafter, CERTEST BIOTEC)**, with regard to the implementation of the **TARGATIS Whistleblower Channel**.

Rule 4 of Article 31 bis 5 of the Spanish Penal Code stipulates that legal entities are required to impose an obligation within their organization to report any risks or incidences of noncompliance, using a tool or system that enables monitoring and control in order to prevent criminal offences.

In Spain, the **State Prosecutor's Office** advised in Circular 1/2016 that *"the existence of channels to report internal noncompliance or unlawful activities within the company is one of the cornerstones of the prevention models"*. More specifically, the State Prosecutor's Office stipulates that companies bear particular liability if knowledge of the criminal acts was gained via the communication channel and no measures were taken.

The passing of Law 2/2023 of 20 February on protecting individuals who report regulatory breaches and combating corruption (hereinafter, the Whistleblower Protection Act) transposes into Spanish law Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. The Act introduces into the Spanish legal framework a series of requirements that companies must meet with regard to internal Whistleblower channels: **the implementation of such channels is obligatory** for (among others) legal entities with 50 or more employees, political parties, trade unions, business organizations and foundations, in cases where they receive or manage public funds.

Consequently, and in order to establish a genuine culture of regulatory compliance, CERTEST BIOTEC has implemented TARGATIS, thus enabling the company's employees and third parties to report, in good faith and on the grounds of reasonable evidence, any circumstances that could give rise to a criminal risk for the company, as well as any serious or very serious administrative breaches, any instances of noncompliance, and any queries regarding the policies and procedures related to the management of criminal risk.

This Internal Whistleblower Channel is available to all of the interested parties related to CERTEST BIOTEC, as detailed in Article 3 of the Whistleblower Protection Act. These include: **employees, former employees, interns and volunteers; self-employed workers; shareholders and members of the governing body; contractors and subcontractors; suppliers; and, in general, any third parties who have a direct relationship with the company.**

2. Guarantees provided by TARGATIS

TARGATIS guarantees the following:

- The **confidentiality** of the identification details of both the whistleblowers and the individuals affected, as well as of the communications.
- The option of communicating information **anonymously**.
- That the **whistleblower shall be protected**: reprisals against both the whistleblower and parties related to them (whether individuals or legal entities) are prohibited.
- **Independence, objectivity and respect for the law**: as the system is managed by the law firm Waterwhale, the organization will not know the whistleblower's identity. This means that the whistleblowing process can never suffer from a lack of impartiality, and that reprisals cannot be taken against the whistleblower.
- **Information can be communicated in Spanish, English and French.**



3. Principles underlying the Internal Whistleblower System

The Internal Whistleblower System is governed by the following principles:


- **Accessibility:** TARGATIS can be easily accessed via the multiple options that are available to whistleblowers wishing to communicate information.
- **Transparency:** This policy is public, by virtue of being published on the website of CERTEST BIOTEC. Thanks to the publication of this policy, and the various awareness-raising campaigns, all employees and third parties affected by this policy know that TARGATIS exists.
- **Confidentiality:** The whistleblower's identity shall be treated as confidential information. Under no circumstances shall Waterwhale, as the manager of the channel, reveal the whistleblower's identity.

However, the details of the individuals who communicate the information may be shared with the administrative and/or judicial authorities, if they are requested by said authorities on justified grounds as a consequence of any proceedings that may arise as a result of the information communicated.

Likewise, the identities of all of the parties implicated in the information communicated (e.g. those against whom the report has been made, witnesses, etc.) shall also be treated as confidential information, as shall any files and documentation that may result from a potential investigation.

- **Anonymity:** Information can be communicated anonymously. In such cases, the manager of the channel may communicate with the whistleblower anonymously without requiring them to reveal their identity.
- **Objectivity and impartiality:** Once information has been received, the system shall guarantee the right to privacy, the right to a defence and the right to presumption of innocence on the part of the individuals who are affected by and are the subject of the information communicated.

- **Efficiency:** Acknowledgement of receipt shall be sent to the whistleblower within three working days, and in all cases, within seven calendar days as stipulated in the Whistleblower Protection Act, provided that there is no risk to the investigation. Waterwhale shall then draw up a preliminary report and send it to the System Manager within seven working days after the acknowledgement of receipt has been sent. A decision on whether to admit the case for processing shall be made within three months following the communication of the information (extendable by a further three months), and if the decision is made to admit the case for processing, an Investigator shall be assigned.

 *“TARGATIS is CERTEST BIOTEC’s only internal channel, which means it is the preferred option for reporting any actions or omissions that may constitute a serious or very serious criminal or administrative offence or breach European Union law, as specified in the Whistleblower Protection Act”*

4. Confidentiality guarantee

The protection provided by the Whistleblower Protection Act protects those who communicate information via the TARGATIS communication channel, which is the only channel enabled by the company for communicating such information.

If the whistleblower communicates information using other channels that have not been enabled by the organization (e.g. communicating information directly to their manager), the individuals who have knowledge of said information shall be obliged to maintain strict conditions of confidentiality in relation to any data to which they may have access. Failure to comply with this duty of confidentiality shall constitute a very serious breach of the Disciplinary Code.

The recipient of said information shall be obliged to report it immediately to the **Manager of the Internal Whistleblower System**.

Any breach of the duty of confidentiality arising by any member of the process of investigation of the Whistleblower System and application of corrective measures, **will be sanctioned in accordance with the disciplinary measures established for this purpose in the CERTEST Code of Conduct**.





5. Measures to protect whistleblowers

Whistleblowers shall be protected against any actions that may be considered reprisals, including the threat of reprisals and attempted reprisals on the part of CERTEST BIOTEC.

However, protection shall not be afforded to whistleblowers under the following circumstances:

- When the information communicated is inadmissible, because:
 1. The actions reported are not true.
 2. The actions reported do not constitute a breach of the legal framework.
 3. The actions reported are unsubstantiated, or the evidence was obtained by committing an offence.
 4. It does not contain any new information in relation to a previous communication.
- When the information communicated relates to claims regarding interpersonal conflicts.
- When the information communicated is already available to the public in its entirety, or is merely a rumour.
- When the information communicated does not constitute a reportable action under the Whistleblower Protection Act, or is communicated in bad faith.

6. Measures to protect those affected by the information

Those who are affected by the information communicated shall also be afforded protection. The right to presumption of innocence, the right to reputation, the right to a defence, the right to be heard, and the right to access the case file (without revealing information that could identify the whistleblower) shall all be guaranteed.

Likewise, the protection of the identities of those affected by the information communicated, and the confidentiality of the information and data pertaining to the proceedings, shall also be guaranteed.

7. Data protection

The regulations and stipulations regarding the protection of personal data shall be complied with at all times. TARGATIS shall not be used to collect personal data that is not demonstrably relevant for the purpose of processing the specific information communicated.

The privacy policy is included in Annex I of this document.

Likewise, personal data that is not necessary for the purposes of clarifying and investigating the breaches reported shall not be processed.

Access to the personal data contained in the Internal Whistleblower System shall be limited to the following, within the scope of their competencies and functions:

- The System Manager and the party or parties responsible for managing it directly.
- The HR Manager or duly designated competent body, only when disciplinary measures may need to be taken against an employee.
- The Legal Services Manager, in the event that legal action is to be taken.
- Any data processors who may be appointed (external collaborators). In this case, Waterwhale Europe S.L.P.
- The Data Protection Officer.

ANNEX 1.

Whistleblower Channel Privacy Policy

1. OBJECTIVE

The purpose of the Certest Whistleblower Channel Privacy Policy is to inform of the processing of personal data which will be carried out for managing and processing the complaints that may be lodged via said channel.

For the correct configuration and design of the Channel, Certest fully complies with the applicable data protection regulations; in particular with:

- a. Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, concerning the protection of individuals in relation to data protection and the free movement of such data (hereinafter “*General Data Protection Act*”, or “*GDPR*”) and its implementing regulations, both European and Spanish;
- b. Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (hereinafter, “*LOPD*”); and
- c. Any other implementing legislation that may be applicable.



2. DATA CONTROLLER

This Whistleblower Channel is directed at employees, customers, agents and suppliers of CerTest.

The organisation legally responsible for processing the data collected is the trading company «Certest Biotec S.A.», with registered address at Polígono Industrial Río Gallego II, calle J N°1. 50.840 San Mateo de Gállego (Zaragoza). Hereinafter "**Certest Biotec**".

The contact address of the Data Protection Officer is dpo@certest.es. They may be contacted by the complainants or the defendants for any queries strictly regarding the processing of their personal data, and for the exercise of their legitimate rights with respect to Privacy.

3. CATEGORY AND ORIGIN OF THE PERSONAL DATA SUBJECT TO PROCESSING

On this Whistleblower Channel, personal data of the complainant and the defendant, and of third parties involved in the alleged facts which are the subject of a query or complaint (for example, possible witnesses) may be processed. In this respect, it is not possible to define a priori which categories of personal data will be processed on this Channel, as it depends on the information which the complainant freely volunteers at the time of making their complaint, and that of the defendant at the time of making their defence.

In any case, Certest Biotec, S.L. may receive this personal data:

- a. directly from the interested party and,
- b. indirectly, from any of the natural or legal persons involved in the investigation, or from the companies belonging to or linked to Certest, when this person works or provides services in any of these.

In those cases where Certest Biotec indirectly receives personal data for an interested party, as a sign of transparency, they will immediately notify said party, in particular indicating the source of the data and the category of information they have received.

4. PURPOSE AND LEGITIMACY

Pursuant to the European General Data Protection Act, it is noted that the Whistleblower Channel seeks to fulfil a three-fold aim, each one with its corresponding legitimate base to support it:

a. Prevention of criminal risks, as a Public Interest mission

Firstly, the personal data collected via the Whistleblower Channel will be processed with the aim of (a) processing and handling the queries and complaints received, (b) investigating, where applicable, the alleged facts, (c) clarifying and obtaining evidence of what has happened in order to, where applicable, take legal action, (d) providing the whistleblower with the necessary protection to prevent possible reprisals.

This data processing will take place in order to comply with a mission carried out in the public interest, the prevention, detection and discovery of possible risks and breaches of the criminal legislation which may occur in the heart of the organisation, and which may lead to criminal liability for the companies forming part of the Certest Group, as legal persons.

b. To have evidence of the correct working of the Criminal Risk Prevention Model, in the Legitimate Interest of Certest Biotec, S.L.

In addition, personal data may be processed in the framework of this Whistleblower Channel in the interest of Certest to have evidence of the correct working of their Criminal Risk Prevention Model.

The above will be carried out in Certest's legitimate interest, and will not damage or harm the Privacy of the interested parties, or of those who also have a legitimate interest in that the company, at which they work or provide services, has and applies an adequate and effective Model.

c. Other possible uses which may be legally required:

Finally, in some cases the personal data may also be processed in order to comply with certain legal obligations applicable to the Certest Group. For example, if required by a Court, or any National Security Force or Corps.

In these cases, and where possible, the party concerned will be advised of this and of the imposing legislation.



5. DATA RETENTION PERIOD

The personal data of the complainant, the defendant and any third parties who may be mentioned therein or who take part in the investigation (for example, Suppliers or Customers) will be processed by Certest Biotec:

- a. For the length of time required to decide on the merits of opening an investigation into the alleged facts,
- b. where applicable, for the time during which the relevant investigation takes place and, lastly,
- c. throughout the exercise of any corresponding legal actions.
- d. In the event of a simple query, for the time required for the handling, processing and response to the query.

After this, Certest Biotec will keep this data (i) to comply with possible legal obligations that may be applicable, such as for example (ii) addressing possible claims and liabilities, keeping it duly blocked, and for the maximum legally established periods, at the disposal of the National Security Forces and Corps, Courts and possible Competent Public Authorities.

6. WHO WILL YOUR DATA BE SHARED WITH?

As a general rule, Certest Biotec does not transfer any of the data collected via the Whistleblower Channel to any third party. Only the personnel who, due to their duties, responsibilities and remit, are duly authorised may access the data.

Nevertheless, there are certain exceptions to this general rule. Such as:

- a. Firstly, the data may be disclosed to those third parties to whom Certest Biotec is legally obliged to provide the data: for example, Courts, National Security Forces and Corps or any competent Public Body, subject to prior request.
- b. If, as a consequence of the investigation carried out, it is decided to adopt legal measures against an employee of the group, the employer will only be provided with the information strictly necessary for the correct implementation of the relevant measures.
- c. In addition, Certest Biotec may have the collaboration of third party service suppliers, who may have access to this personal data and who will process the data on their behalf, as a consequence of the provision of the services contracted. In this case, Targatis, Waterwhale Europe, S.L.P.



In regard to the aforementioned, it is noted that Certest Biotec observes strict criteria for the selection of suppliers, in order to comply with their obligations with respect to data protection. Thus, to regulate the Privacy conditions in which these possible third party suppliers will act, Certest Biotec will impose, among others, the following obligations: **apply appropriate technical and organisational measures; process personal data for the purposes agreed and only in accordance with the written instructions of Certest Biotec; and delete or return the data on completion of the provision of the services.**

The above is indicated as Certest Biotec may contract the provision of services with third party providers who carry out their activity, including but not limited to, the following sectors: legal advice, multidisciplinary professional service providers, or providers of technological or computer services.

In the event of the involvement of a third party provider:

- The data administrator will strictly and carefully observe the written instructions of Certest Biotec.
- The administrator will not use the data for any other purpose.
- The administrator will introduce the technical and organisational security measures necessary to ensure the confidentiality of the information to which they have access.
- The data administrator will not disclose the data to which they have access to third parties, not even for their safekeeping.

The above measures do not involve the transfer of personal data outside the European Economic Area, and therefore there is no international transfer of data. Notwithstanding the above, if exceptionally it is necessary to carry out any measure that may involve an international transfer, Certest Biotec will ensure due and strict compliance with the information and legitimacy requirements established by the applicable law at any moment, such that the Privacy of the individuals is duly safeguarded and protected.

7. EXERCISE OF RIGHTS

The individuals whose personal data may be processed in the framework and context of this Whistleblower Channel have the following rights:

- a. They have the right to obtain confirmation as to whether or not their personal data is being processed in Certest Biotec within the context of managing the Whistleblower Channel, and to access, rectify or limit the use of their data, or request its deletion, when, among other reasons, the data is no longer necessary for managing the Channel.
- b. In certain circumstances, to object to the processing of their personal data.
- c. They may also claim before the Spanish Data Protection Agency (as the competent Data Protection Control Authority), especially when they have not obtained a satisfactory response in the exercise of their rights, by sending a written request to the Spanish Data Protection Agency at C/ Jorge Juan, 6 28001-Madrid or via the web page <https://www.aepd.es>.

8. PRINCIPLE OF PROPORTIONALITY AND MINIMISATION OF DATA

The personal data gathered in relation to the Whistleblower Channel shall be limited to that data strictly and objectively necessary to deal with complaints and, where appropriate, to check the reality of the alleged facts.

It will always be processed in accordance with the applicable data protection regulations, for legitimate and specific purposes in connection with the investigation that may arise as a result of the complaint.

It will be appropriate and not exceed the above-mentioned purposes.

9. SECURITY AND CONFIDENTITY MEASURES. POSSIBLE ANONYMITY OF THE WHISTLEBLOWER

Certest Biotec will ensure that all necessary technical and organisational measures are implemented to preserve the security of the data collected, to protect it from possible unauthorised disclosure or access.

In this respect, whistleblowers may decide whether or not to identify themselves on making a complaint. Nevertheless, whistleblowers are encouraged to identify themselves so that, in this way, further information can be obtained regarding the alleged facts. In any case, maximum confidentiality regarding the identity of the complainant is guaranteed should they finally wish to identify themselves.

In addition, and as a measure to ensure the confidentiality of the complainant, it is expressly stated that the complainant's exercise of their right to access will not automatically imply access to the identity of the complainant.

Nevertheless, in derogation to the above, in the event of a particularly substantiated cause of sufficient importance, and where it is essential to safeguard the right to defence of the person concerned, or it is legally enforceable, the identity of the complainant may be disclosed to the defendant (together with any other information from which their identity may be deduced directly or indirectly).

Similarly, the identity of the complainant may be disclosed to the legal and administrative authorities, where legally applicable, for the correct processing of any administrative or legal procedure that may result from the allegation lodged.

Disclosures made by virtue of the exception set out in this section are subject to adequate safeguards. In particular, and among other measures that may be adopted, prior to disclosing their identity, the complainant will be notified, unless this information might compromise the investigation or the legal procedure, sending them a written explication of the reasons for said disclosure.

In this respect, it is noted that the identity of the complainant is only disclosed to the individuals responsible for the management of the Channel and for investigating the complaint, and those who are responsible for internal control and compliance within Certest Biotec or other areas which are strictly necessary for the investigation of the alleged facts and the resolution of the allegation. In this respect, special emphasis is given to the need to restrict as much as possible the number of people from within the Organisation, who may know or access the contents of the allegation, or the development of the ongoing investigation.

In this respect, it should be noted that anyone who, as a result of the tasks they perform, has knowledge of the allegations, is obliged to keep secret any information to which they have access.

10. DUTY OF INFORMATION TO THE PARTIES CONCERNED

The parties concerned in the queries or complaints received will be duly informed of the legal conditions with regard to Privacy under which their personal data will be processed.



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