

RULES ON USE OF THE INTERNAL INFORMATION SYSTEM

Scope: **All employees**
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DOCUMENT ATTRIBUTES

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1. INTRODUCTION

1.1 OBJECTIVE SCOPE OF APPLICATION

These Rules on Use of the Internal Information System (hereinafter the “**RULES ON USE**”) are intended to establish, in accordance with the provisions in (i) **Law 2/2023, of 20 February, on the protection of persons who report breaches of the law and on combatting corruption (hereinafter, “LAW 2/2023”)**; (ii) **Organic Law 3/2018, of 5 December, on Personal Data Protection and Guarantee of Digital Rights (hereinafter, “LOPD-GDD”)**; and (iii) any other applicable laws, the procedure for the confidential communication and subsequent processing of possible suspicions and/or incidents regarding any type of activity contrary to the material contained in article 2 of LAW 2/2023 which may be detected in **VIRALGEN VECTOR CORE S.L.U.** and **VIRALGEN COMMERCIAL THERAPEUTICS VECTOR CORE S.L.U.** (hereinafter, both jointly referred to as “VIRALGEN”).

For the purposes of this document, the Internal Information System (hereinafter, “**INTERNAL INFORMATION SYSTEM**”) is the set of procedures consisting of the reporting channel, the control and supervision body and the procedure that governs its operation. For its part, the Reporting Channel (hereinafter, “**REPORTING CHANNEL**”) means the mailbox or channel for receipt of communications.

1.2 SUBJECTIVE SCOPE OF APPLICATION

The REPORTING CHANNEL, as part of the INTERNAL INFORMATION SYSTEM, is available to reporting persons working in the private or public sector who have obtained information on infringements in a workplace or professional context, in the terms provided in article 3 of LAW 2/2023 (hereinafter, “**REPORTING PERSON/S**”).

1.3 BODY RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM

The recipient and body responsible for all communications, requests for information and/or queries processed through the INTERNAL INFORMATION SYSTEM shall be the Compliance Committee, in its capacity as the body in charge of its control and supervision, and the Compliance Officer, in their capacity as the person delegated to manage the INTERNAL INFORMATION SYSTEM and to process the investigation files.

2. LEGAL FRAMEWORK FOR THE INTERNAL INFORMATION SYSTEM

The INTERNAL INFORMATION SYSTEM, its operation and the system of rights, duties, guarantees, conditions of access and use by users shall be governed by the rules set forth in the RULES ON USE and by the provisions to that effect in LAW 2/2023 and in the LOPD-GDD.

In addition, the REPORTING CHANNEL shall also be governed in a complementary way and when it is applicable, by the Conditions of Use and Privacy Policy of VIRALGEN's website.

REPORTING PERSONS who access and use the REPORTING CHANNEL undertake to make diligent and proper use of it, in accordance with applicable law.

3. BASIC PRINCIPLES OF THE INTERNAL INFORMATION SYSTEM

The INTERNAL INFORMATION SYSTEM is based on the following principles:

3.1 PRINCIPLE OF GOOD FAITH

REPORTING PERSONS must act in good faith and not make false accusations. There is considered to be good faith when:

- Reports are based on facts or signs from which irregular, illegal or anomalous behaviour can reasonably be inferred; or
- Although the REPORTING PERSON has no evidence or signs, good faith could be considered to exist if the report is made in order to safeguard the interests of VIRALGEN or applicable law and if it is made without intention of revenge, moral harassment, to cause work or professional damage or harm the honour of the persons involved or of a third party.

If any of the REPORTING PERSONS should make allegations that are false, deceitful or in bad faith, this could lead to:

- (i) Disciplinary action in accordance with the provisions of the Rules on Disciplinary and Sanctioning Procedures established by VIRALGEN and/or set out in applicable law;
- (ii) Activation of a contract's penalty clauses, where they exist; and/or
- (iii) Its transfer to the legal authority or the Public Prosecutor's Office.

3.2. PROHIBITION OF RETALIATION

Without prejudice to the section above, VIRALGEN prohibits any form of retaliation against REPORTING PERSONS and any persons referred to in article 3 of LAW 2/2023.

Retaliation refers to any acts or omissions prohibited by law, or that, directly or indirectly imply unfair treatment which puts the person involved at a certain disadvantage with respect to another person in the workplace or professional context, simply due to being a REPORTING PERSON, or having made a public disclosure.

If it were confirmed that the REPORTING PERSON, or any person referred to in article 3 of LAW 2/2023, has suffered retaliation, the corresponding investigation of the author/s of the retaliation shall begin and they shall be sanctioned when necessary.

3.3 ANONYMITY

REPORTING PERSONS shall be able to choose to report through the REPORTING CHANNEL completely anonymously.

3.4 CONFIDENTIALITY AND PERSONAL DATA PROTECTION

The report and identity of the REPORTING PERSON, the accused person and any other person involved in the investigation process triggered by the REPORTING PERSON's report shall, in any event, be confidential.

Likewise, confidentiality is ensured in any event when a report is made by means other than the REPORTING CHANNEL or to staff members who have not been delegated to manage such reports. In the event of this happening, the person receiving the report must forward it immediately to the Compliance Officer or, in the event of a conflict of interest, it can be forwarded directly to any member of the Compliance Committee.

In order to ensure confidentiality, the following guarantees have been established:

- The identity of persons concerned cannot be disclosed without their individual consent.
- Only the persons referred to in article 32 of LAW 2/2023 may know the identity of the persons concerned.
- Improper disclosure of this information shall be sanctioned and may be referred to the Public Prosecutor's Office, as it may constitute a criminal offence.

Only in the event that the incident reported constituted a criminal offence shall the identity of the persons concerned in the investigation triggered by the report be disclosed to the competent judicial or administrative authority or to the Public

Prosecutor's Office. Likewise, in the event that the information affects financial interests in the European Union, it will be referred to the European Public Prosecutor's Office.

3.5 RIGHT TO HONOUR, PRESUMPTION OF INNOCENCE AND RIGHTS OF DEFENSE

VIRALGEN shall protect these rights, guaranteeing the rights of persons accused to defend themselves against any accusations aimed at them with the maximum legal guarantees.

4. REPORTING PROCEDURE

4.1 DUTY TO REPORT AND COOPERATE

Professionals in VIRALGEN, whatever type of contract, hierarchical or functional position they have (hereinafter, the "PROFESSIONAL/S") shall have a duty to ensure applicable law, and must report any kind of activity detected in VIRALGEN that is contrary to the material contained in article 2 of LAW 2/2023, when they become aware of it or have reasonable evidence of it.

Likewise, VIRALGEN PROFESSIONALS who are called to appear, shall be obliged to cooperate, should they be required to do so, with the investigation that may be conducted as a result of a report received through the REPORTING CHANNEL or by any other means by which a report may be made known as provided for in the RULES ON USE. Failure to cooperate with the investigation, when there is an obligation, may lead to disciplinary sanctions being imposed.

The REPORTING CHANNEL may not be used for other purposes than those for which it has been set up.

4.2 ACCESS TO THE REPORTING CHANNEL

REPORTING PERSONS can access the REPORTING CHANNEL through VIRALGEN's website and submit the relevant report in writing or orally (hereinafter, the REPORT").

Furthermore, at the request of the REPORTING PERSON, a REPORT can be submitted by means of a physical meeting within seven (7) calendar days from the request. Such a request must be made to the REPORTING PERSON's immediate superior and/or to any member of the Compliance Committee.

Whatever the means used to submit the REPORT, if this involves processing of the REPORTING PERSON's personal data (non-anonymous REPORT), compliance with

the obligations of information to the REPORTING PERSON and legality must be guaranteed as established in applicable law regarding personal data protection.

4.3 MINIMUM CONTENT OF THE REPORT

The REPORT submitted must include at least the following items:

- Identity of the person accused, giving name and surnames and, if it is known, their position in VIRALGEN.
- Incident causing the REPORT: what the conduct being reported is, approximate date on which it took place, date on which it was detected and how it became known.
- Documents or evidence which are deemed necessary, as appropriate.

Likewise, if the REPORTING PERSON so wishes, any of the following items may be included: identity of the REPORTING PERSON, how to contact the REPORTING PERSON (address, email or safe place to receive notifications) and any other item that is deemed relevant.

In any event, the REPORT must be as descriptive as possible in order to facilitate identification of the accused person and/or the conduct being reported.

If more than one REPORT is received regarding the same incidents or related incidents, these REPORTS can be processed together in a single procedure.

4.4 OTHER MEANS OF REPORTING

The REPORTING CHANNEL shall be the preferred way to report any kind of activity detected in VIRALGEN that is contrary to the material contained in article 2 of LAW 2/2023.

However, those who submit the REPORT through the REPORTING CHANNEL shall be informed, in a clear and accessible manner, about external reporting channels to competent authorities and, where necessary, to institutions, bodies and organisms of the European Union.

In the event that VIRALGEN is made aware of any information regarding potential suspicions and/or incidents concerning activities contrary to the material contained in article 2 of LAW 2/2023, by other means than the REPORTING CHANNEL or to staff members not designated for that purpose, this information shall immediately be forwarded to the REPORTING CHANNEL.

4.5 RECEIPT OF THE REPORT

After receiving the REPORT, acknowledgement of receipt shall be given within seven (7) calendar days of that receipt, unless said action should jeopardise the confidentiality of the REPORT.

5. PROCEDURE AFTER RECEIPT OF THE REPORT

The different stages that VIRALGEN shall carry out after receiving the REPORT are detailed below:

Within **ten (10) calendar days** from receiving the REPORT, the REPORTING PERSON shall be informed of the (i) dismissal or (ii) acceptance of the report.

- 1) Within **five (5) calendar days** from its acceptance, the accused person shall be notified of the REPORT with a brief description of the incidents in which the accused person shall be informed of the right to be heard at any time in the investigation. Under no circumstances shall the identity of the REPORTING PERSON be communicated to the accused person nor shall access to the report be granted.
- 2) Next, **the accused person** shall be called to a **hearing, proceeding with the investigation¹** of the incidents that were reported.
- 3) Within three (3) months, or in particularly complex cases which may be extended up to a maximum of another three (3) additional months, the investigation's conclusions report, which shall be totally anonymised and include the most relevant aspects of the investigation, shall be communicated to the REPORTING PERSON and the accused person.

In addition, the possibility to maintain communication with the REPORTING PERSON and request further information, if it is deemed necessary is provided for.

6. LENIENCY PROGRAMME

VIRALGEN wishes to promote a leniency programme, which aims to facilitate the detection of activities or attitudes contrary to the material contained in article 2 of LAW 2/2023 in order to reinforce a high standard of commitment to compliancy culture and be accredited as such before supervisors, regulators and judicial authorities.

This programme is aimed at those PROFESSIONALS in VIRALGEN who are responsible for or aware of breaches.

¹ The Compliance Officer shall be able to access the electronic mails, files, calls placed, internet search history, registers of entering and leaving, register of expenses and trips, back-up of the computers concerned or any other register.

The VIRALGEN PROFESSIONAL who alerts VIRALGEN to the commission of a past, present or potential crime, for which they have some kind of responsibility, and on condition that the conduct does not lead to penal consequences, and, in the opinion of the person who is investigating the REPORT, provides effective evidence either at the start or in the preliminary investigation, that helps to clarify concerns about the involvement of other PROFESSIONALS or third parties, scope of the crime, damage for VIRALGEN or benefit for the offenders and duration of the infringement, shall be able to benefit from a substantial reduction in the penalty that may be imposed.

As a general rule, this programme shall not apply to directors and heads of different departments in VIRALGEN.

7. ENTRY INTO FORCE AND VALIDITY OF THE RULES ON USE OF THE INTERNAL INFORMATION SYSTEM

This document has been approved by the respective Administrative Bodies of VIRALGEN on 13TH of June 2023, and enters into force with immediate effect, remaining valid as long as no changes are made to it.

8.CHANGE HISTORY

There is no change history available.