



**POLICY**  
**POLICY ON THE INTERNAL**  
**INFORMATION SYSTEM**  
**OF THE GMP GROUP**

## 1. PURPOSE

This Policy sets out the principles underpinning the GMP Group's Internal Reporting System (hereinafter "GMP" or "**the** Company"), fostering a culture of communication with our stakeholders and ensuring the protection of whistleblowers against potential reprisals.

As a demonstration of Gmp's **commitment to a culture of ethics and compliance**, this Policy (hereinafter "the Policy") has been adopted with the aim of establishing the operational framework for the Internal Reporting System, which incorporates the Ethics Channel as a formal mechanism for communication, reporting or whistleblowing.

## 2. SCOPE OF APPLICATION

### 2.1 Scope of Application

This Policy is binding on all Gmp entities, as well as on all directors, managers and employees, regardless of their functional or hierarchical position (hereinafter, the "Team").

Likewise, the scope of application of the System includes any natural or legal person who has had, has or may have a professional relationship, within a work or professional context, with Gmp.

Finally, external stakeholders of the Gmp Group (hereinafter, "**Third** Parties") are encouraged to use the Gmp Group's Internal Reporting System, in accordance with the provisions of this Policy, as a communication mechanism, irrespective of the existence of other channels available for this purpose.

### 2.2 Scope of Application Objective

The following types of conduct may be reported via the Internal Reporting System:

1. Acts or conduct that may have criminal implications;
2. Serious or very serious administrative offences;
3. Breaches of labour law relating to health and safety at work;
4. Infringements of European Union law falling within the material scope of Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and the Spanish transposing legislation. (Annex I).
5. Breaches of the Code of Conduct, as well as irregularities in the Criminal Compliance System.

The following are expressly excluded from the material scope of application of this Procedure:

- Interpersonal conflicts that form part of the strictly personal and private sphere between individuals.
- Claims, complaints or suggestions.

### 3. HEAD OF THE GMP GROUP INTERNAL REPORTING SYSTEM

The Gmp Board of Directors has appointed the Compliance Officer as the person responsible for the System, as the body charged with its proper management and processing

The System Manager will be assisted by the Compliance Department in the day-to-day tasks of maintaining and promoting the Internal Reporting System, and in fulfilling reporting obligations and meeting deadlines relating to the follow-up of communications received via the Ethics Channel.

Any member of the Team, individually or collectively, is obliged to cooperate with the System Manager in accordance with the terms of this Policy and Gmp's internal implementing regulations. In all cases, the System Manager shall act, in the performance of their duties, autonomously and independently of any other bodies, committees, commissions or staff of Gmp.

### 4. TOOLS AND MECHANISMS FOR SUBMITTING REPORTS

Through this Policy, the Gmp Group integrates the various existing internal reporting channels, unifying them into a single Internal Reporting System:

- **Ethics Channel:** a separate and easily accessible online platform on the Gmp website and intranet. The platform has measures in place to safeguard the security and integrity of information and the processing of personal data. It is managed by an external party, without prejudice to the proper promotion of the channel, by including the relevant link on the Gmp Group's own website.

On the Ethics Channel, communications may be made in writing or verbally.

- **Protocol for dealing with sexual harassment or harassment on the grounds of sex:** this establishes an internal, summary procedure with full guarantees of confidentiality, with the aim of channelling complaints relating to harassment in the workplace and facilitating their resolution within the Company. To initiate the process, a written complaint must be submitted to the Commission against Sexual Harassment (CAS) via the email address: [denunciaacoso@grupogmp.com](mailto:denunciaacoso@grupogmp.com).
- **Face-to-face meeting:** the option is available to report any conduct verbally by the complainant requesting a face-to-face meeting with the Head of the Internal Reporting System.

Reports will be handled in accordance with the terms set out in the Gmp Group Internal Reporting System Management Procedure.

The exchange of information between the different entities of the Group shall be permitted for the purposes of proper coordination and the best performance of their functions.

Should any report, information or complaint falling within the material scope of this Policy be communicated by means other than those set out above, the recipient shall immediately and confidentially forward it to the Head of the System, refraining from sharing this information with persons outside the management of the Ethics Channel.

As a complementary means to the Ethics Channel, reports falling within the scope of Law 2/2023 may be submitted to the Independent Whistleblower Protection Authority, once it has been established, and, where applicable, to the European Public Prosecutor's Office where the facts undermine the financial interests of the Union.

## **5. PRINCIPLES OF THE INTERNAL REPORTING SYSTEM**

- **Principle of Independence and Impartiality**

A fair hearing and fair treatment shall be guaranteed for all persons concerned. Persons involved in the procedure shall act in good faith in the search for the truth and the clarification of the facts.

- **Principle of Proportionality**

Investigative measures, the proposed action by the Head of the System and any preliminary measures that may be agreed during the course of the investigation, in accordance with the terms set out in the Gmp Group's Internal Reporting System Management Procedure, shall in all cases be assessed with due regard to the principle of proportionality.

- **Principle of Confidentiality and Anonymity**

Anonymity and, in all cases, the utmost confidentiality of the whistleblower's identity, the information provided and the actions taken in the management and processing thereof shall be guaranteed. The Channel's management system shall allow for the submission of anonymous reports.

- **Principles of Respect, Protection of Individuals and Prohibition of Retaliation**

All members of the Gmp Group are strictly prohibited from taking any form of retaliation against individuals who report in good faith, including threats of retaliation and attempts at retaliation. Retaliation is understood to mean any act that is prohibited by law or that, directly or indirectly, whether by action or omission, involves unfavourable treatment that places the person suffering it at a particular disadvantage compared to another in the workplace or professional context, solely because of their status as a whistleblower or because they are associated with one.

The Gmp Group will ensure that appropriate measures are taken to safeguard the right of whistleblowers acting in good faith to protection against reprisals (**Annex II**), as well as the dignity and privacy of those affected.

- **Principle of Confidentiality:**

It shall be ensured that persons involved in the processing and investigation of reports act with the utmost discretion regarding the facts of which they become aware by virtue of their position or role.

- **Principle of Good Faith:**

Care will be taken to ensure that the information provided is honest, complete and truthful, without prejudice to any inaccuracies or omissions that the whistleblower may commit unintentionally.

- **Diligence and Speed:**

It shall be ensured that the investigation and resolution of the reported facts are handled with due professionalism and diligence and without undue delay, so that the procedure may be completed in the shortest possible time whilst respecting the necessary safeguards.

- **Respect for Fundamental Rights:**

The right to information, the right of defence, the right to be heard, the right to the presumption of innocence and the right to honour of all persons involved in the processing of reports submitted via the Channel shall be guaranteed. Furthermore, these persons have the right to be heard at any time, in the manner deemed appropriate to ensure the successful conclusion of the investigation.

- **Privacy:**

The protection of personal data shall be guaranteed, safeguarding the right to privacy of the individuals concerned.

- **Regulatory Compliance:**

Care will be taken to ensure that communications are handled with integrity and professionalism, and in compliance with current legislation, applicable internal regulations and, in particular, data protection regulations.

- **Good faith:**

The System Manager shall ensure that the information communicated is honest, complete and truthful, notwithstanding any inaccuracies or omissions that may be unintentionally made by the informant, and shall reject any communications that lack all credibility.

- **Transparency and Accessibility:**

Care will be taken to ensure that information regarding the Channel's management system and its regulations is communicated in a clear and comprehensible manner, as well as ensuring the publicity and accessibility of the System.

## **6. CONSEQUENCES OF NON-COMPLIANCE WITH TH**

Failure to comply with the principles and values contained in this Policy may result in the application of appropriate disciplinary measures, in accordance with applicable regulations.

## **7. PUBLICITY AND ITY OF THE POLICY**

This Policy is available to all members of the Gmp Group and third parties through its publication on the website, in a separate and easily identifiable section of the home page.

## **8. ENTRY INTO FORCE AND AMENDMENTS OF THE POLICY**

The Internal Whistleblowing Policy shall enter into force on the day following its approval by the Gmp Board of Directors. This Policy shall be reviewed should potential improvements be identified or should regulatory, organisational or any other changes occur that so warrant .

## ANNEX I - SCOPE OF APPLICATION

The reference in section 2.2 of the Policy to infringements of European Union law falling within the material scope of Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and the Spanish transposing law - Law 2/2023 of 20 February regulating the protection of persons reporting regulatory infringements and combating corruption (hereinafter "**Law 2/2023**") - refer to those cases where any of the following requirements set out in Article 2.1(a) of Law 2/2023 are met:

1. They fall within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019;
2. Affect the financial interests of the European Union as set out in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
3. Have an impact on the internal market, as referred to in Article 26(2) TFEU, including infringements of European Union rules on competition and State aid, as well as infringements relating to the internal market in connection with acts that breach corporate tax rules or practices intended to obtain a tax advantage that undermines the object or purpose of the legislation applicable to corporate tax.

## **ANNEX II - MEASURES TO PROTECT AGAINST RETALIATION**

Gmp has developed a Non-Retaliation Protocol, set out below, which details the measures to protect against retaliation.

## ANTI-REPRISAL PROTOCOL

### 1. PURPOSE

The main objective of this Anti-Retaliation Protocol (hereinafter, the "Protocol") is to protect whistleblowers who submit a report through the channels included in the Internal Reporting System (hereinafter **the "Internal System"** or "System") of all entities comprising the Gmp Group (hereinafter collectively referred to as **the "Gmp Group"**), against possible retaliation, including threats of retaliation and attempts at retaliation.

Furthermore, the Protocol aims to establish a **protective framework** capable of effectively addressing situations of risk and protecting individuals who report concerns in good faith from such reprisals.

### 2. DEFINITION OF RETALIATION

For the purposes of this Protocol, 'retaliation' means any act or omission prohibited by Law 2/2023 of 20 February on the protection of persons reporting regulatory breaches and combating corruption (hereinafter '**Law 2/2023**'), or any other act or omission which, directly or indirectly, constitutes unfavourable treatment that places the persons suffering it at a particular disadvantage compared to others, in the workplace or professional context, solely because of their status as whistleblowers, provided that such acts or omissions occur during the investigation procedure or within two years of its conclusion.

An exception to the concept of retaliation is made in cases where such an act or omission can be objectively justified on the basis of a legitimate aim and where the means of achieving that aim are necessary and proportionate.

The following, by way of example, shall be considered retaliation:

- a) **Suspension of the employment contract; dismissal or termination of the employment or statutory relationship**, including **the non-renewal or early termination** of a fixed-term employment contract once the probationary period has been completed, or **the early termination or cancellation of contracts for goods or services; the imposition of any disciplinary measure, demotion or refusal of promotion, and any other substantial change to working conditions**, and the **failure to convert a fixed-term employment contract into a permanent one**. All of the above shall apply where the employee **had legitimate expectations** that they would be offered a permanent position; provided that such measures are not taken in the ordinary exercise of managerial authority under labour law, due to proven circumstances, facts or breaches, and unrelated to the submission of the notice.
- b) **Damages, including reputational damage, financial loss, coercion, intimidation or harassment.**
- c) **Negative assessments or references regarding work or professional performance.**

- d) Inclusion on blacklists or the dissemination of information** within a specific sector, which **hinders or prevents access to employment or the contracting** of works or services.
- e) Revocation of a licence or permit.**
- f) Denial of training.**
- g) Discrimination, or unfavourable or unfair treatment.**

### **3. PROTECTIVE MEASURES AGAINST RETALIATION**

#### **3.1. Conditions for protection**

Persons falling within the scope of the Internal Reporting System Management Procedure (hereinafter, the "Procedure") who report breaches falling within the scope of the Procedure shall be covered by the protection regime set out in this Protocol provided that the following conditions are met:

- a) The report has been submitted in accordance with the requirements set out in the Procedure;
- b) The whistleblower has reasonable grounds to believe that the information reported is true at the time of making the report, even if the whistleblower has been unable to provide conclusive evidence.

Conversely, the following are expressly excluded from protection:

- a) Information contained in reports that have been rejected by an internal reporting channel or for any of the reasons set out in Article 18.2.a) of Law 2/2023, such reasons being:
  - o Alleged facts that lack any plausibility.
  - o Facts reported that do not constitute offences falling within the scope of the Act.
  - o Information that is manifestly unfounded or where there are reasonable grounds to believe it was obtained through the commission of a criminal offence.
  - o Where the information does not contain new and significant information regarding infringements compared to a previous report in respect of which the relevant proceedings have been concluded, unless there are new factual or legal circumstances justifying a different course of action.
- b) Information relating to breaches not falling within the scope of the internal reporting channel.
- c) Reports that are inadmissible in accordance with the provisions of the Procedure.
- d) Information that is already fully available to the public.

- e) Information relating to interpersonal conflicts, or which affects only the whistleblower or the person reported.

### 3.2. Protective measures

In order to protect whistleblowers, the System Manager shall ensure that appropriate protective measures are applied where necessary. In particular, by way of example and without limitation:

- **Anonymity and confidentiality:** the whistleblower may, at their discretion, identify themselves or submit their report anonymously. In all cases, it is guaranteed that all reports received will be treated confidentially and in accordance with current data protection regulations, protecting both the identity of the whistleblower who wishes to identify themselves and the facts, data and information provided relating to natural and legal persons.

Furthermore, all persons involved in the processing of cases arising from the Internal Reporting System who are aware of the reports submitted are obliged to maintain professional secrecy regarding the identity of the whistleblower and all information or data to which they have access; failure to comply with this duty constitutes a very serious breach. Similarly, it shall be considered a breach of the Gmp Group Code of Conduct.

- **Prohibition on taking reprisals against a whistleblower acting in good faith,** such as dismissal, non-renewal of contract, early termination of the employment relationship, reputational or financial harm, or performance appraisals that do not reflect the work carried out, amongst others (see details in section 2 above).
- **Development of training and communication initiatives on protection measures against retaliation,** to raise awareness of the measures available to whistleblowers.
- **Regular monitoring:** the System Manager will carry out regular monitoring to prevent retaliation:

**Gmp staff:** The System Manager may monitor the working conditions of whistleblowers. To this end, they may make the necessary enquiries regarding their employment status to the People, Talent and Corporate Culture Department (hereinafter "People") whilst the report is being processed and after it has been closed, in order to verify that there have been no circumstances or behaviour that could constitute retaliation. All of this will be carried out whilst always safeguarding confidentiality. Where appropriate, consideration will be given to the possibility of adopting measures, whether temporary or permanent, aimed at protecting the employee who made the report (e.g. physical relocation of the workplace or location, change of area/department or job role, change of supervisor or manager, change of reporting line, etc.).

If it is established that retaliation has indeed been taken against the whistleblower or other persons involved, in addition to taking the appropriate

corrective measures against the perpetrators of such retaliation, the whistleblower shall be restored to the situation prior to the harm suffered (e.g. reinstatement of the employee to their original post/salary/responsibilities; access to internal promotion/training/benefits and rights previously denied; an apology; compensation for damages; etc.).

**Third parties:** to the extent applicable, the System Manager shall monitor the commercial relationship with the third party (business partner, contractor, supplier, etc.) who made the report, in order to ensure the absence of retaliation, such as early termination or cancellation of contracts.

Any person falling within the scope of this Protocol who suffers reprisals, threats of reprisals or attempted reprisals as a result of a report made through the Internal Reporting System shall be entitled to seek protection from the competent authority, in addition to protection from Gmp.

The System Manager shall record the actions taken as part of their regular monitoring duties, as well as the results obtained, in the internal reporting channel, to which only authorised persons shall have access in order to safeguard confidentiality.

The Internal Reporting System Manager may seek support from other departments in implementing the measures described.

### **3.3. support measures**

Grupo Gmp will ensure that, as far as possible, a series of support measures are provided to the whistleblower, where necessary, always taking into account the assessment of the circumstances arising from the report and the discretion of the Head of the System.

In this regard, the Gmp Group will provide information on the procedures and resources available for protection against retaliation offered by the competent authorities, as well as information on external reporting channels.

The support measures provided to the whistleblower will be tailored to the specific circumstances and needs of each case and, in any event, other protective measures and/or additional support beyond those set out in the previous section and in this section may be applied, in order to guarantee and ensure rapid and effective protection.

### **3.4. Protection periods**

Any person falling within the scope of this Protocol who suffers retaliation, threats of retaliation or attempted retaliation as a result of reporting information or making a complaint through Gmp's internal reporting system shall be entitled to request protection within a **period of two years**.

To this end, the Gmp System Manager shall monitor whistleblowers for at least two years, unless the circumstances require a longer monitoring period.

## **4. BREACHES OF THE ANTI-RETALIATION PROTOCOL**

In the event of suffering retaliation or having suspicions or knowledge of its occurrence against another person, the System Manager must be informed immediately via the internal communications channel so that they may analyse the case and take appropriate measures to prevent it or, where necessary, remedy it. All of this is without prejudice to any other disciplinary or legal actions that may be warranted.

If retaliation is confirmed, those responsible will be subject to investigation and, where appropriate, disciplinary action in accordance with established internal procedures, or the legal measures applicable under the law will be taken.