

Code of Conduct

Effective: June 2022

Yposkesi

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France

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France

We believe that good business means a better world



LETTER FROM THE PRESIDENT

Dear Colleagues and Partners,

Since joining in 2021, Yposkesi is strongly supported by SK pharmteco and SK Inc.; Yposkesi's success has been built on trust with its customers, partners, colleagues and shareholders. Maintaining that trust is crucial to our company.

That is the reason why, as a leading CDMO in the domain of cell and gene therapies, we are all strongly committed to conducting our development and manufacturing activities in respect of our environment, human rights, and the highest standards of business ethics and integrity.

This Code of Conduct is the cornerstone of our core values and explains the key principles which must be respected by all of us, including our customers, suppliers, and other partners to ensure that we operate ethically and responsibly— all day, every day.

In this respect, we urge you to read thoughtfully this Code of Conduct, which will guide your decision-making and sense of judgment. This guide will also serve as a foundation for our company policies, procedures, and guidelines.

The Core Values supported in this Code are fully aligned with the social values of SK Inc. which provide the foundation on which our culture is built: <https://www.sk-inc.com/en/sv/ethics.aspx>

Thank you for your continued commitment to preserving, and enhancing, the trust of our customers, and partners; the safety, and the quality of our products and services, and the reputation of Yposkesi by respecting these highest standards of business ethics, and integrity.

“By doing so, we contribute to social and economic development and greater happiness for all.”

SK Inc.

Alain Lamproye
President

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INTRODUCTION

Yposkesi (“**Yposkesi**”), an SK Pharmteco company, is an international Contract Development Manufacturing Organisation (CDMO) committed to conducting business ethically and honestly, and in compliance with all applicable laws and regulations.

As part of this process, Yposkesi seeks to select reputable and trustworthy co-contractors including suppliers, customers, vendors, service providers, independent contractors, and consultants (the “**Partner(s)**”) with whom to work who share these objectives throughout their business relations.

Yposkesi also expects the highest standards of conduct from all those who represent it, including its employees, directors, and officers (the “**Associates**”).

To ensure consistency and mutual commitments, Yposkesi requires all Associates and Partners including their employees, representatives, and subcontractors, to fully comply with this code of conduct (this “**Code**”).

Yposkesi recognizes that its Partners operate in diverse legal and cultural environments throughout the world. This Code sets forth the basic requirements Yposkesi expects of its Partners, as a condition of doing business.

Please note that this Code does not replace:

- (i) any specific contractual requirements that may be applicable; if a contractual term is stricter, the Associate / Partner is expected to meet the greater contractual commitment. Regardless of whether this Code and/or the Partner’s own policies specifically address a situation, the Associate’s / Partner’s actions should always be highly ethical and honest;
- (ii) the internal rules of the company, as may be amended from time to time (“*Règlement intérieur*”), that applies to the Associates; or

In addition, please note that this Code is aligned with the ethics policy of SK Inc. that you can find here: <https://www.sk-inc.com/en/sv/ethics.aspx/>

I. RESPECTING OUR COMMITMENTS AS A RESPONSIBLE AND SUSTAINABLE COMPANY

Yposkesi requires its Partners to conduct their business as Yposkesi seeks to conduct its own business: in a responsible manner, with honesty, integrity, and in compliance with the laws and regulations where it operates.

I.1 Legal compliance

Yposkesi diligently adheres to all laws and regulations of the countries in which it operates and expects its Associates and Partners to operate in the same manner.

In addition to meeting the terms of this Code, Associates and Partners shall comply with all local and national laws and regulations, as with other applicable standards. Where there are differences between the terms of this Code and the local and national laws and regulations or other applicable standards, the Associates and Partners shall adhere to the higher or more stringent requirements.

If any conflicts exist, the Associate or Partner must inform Yposkesi immediately at the following email address: legal@yposkesi.com. Yposkesi will then, in cooperation with the relevant stakeholders, agree on the most appropriate course of action that will help to foster respect for fundamental human rights, labour standards, and the environment.

I.2 Regulatory compliance

Yposkesi is a CDMO approved by the French National Agency for the Safety of Medicines (*Agence Nationale de Sécurité du Médicament*) and conducts its activity in compliance with the applicable rules and regulations, including, in particular, the Good Manufacturing Practice (GMP) which sets out the minimum standards that a medicines manufacturer must meet in its production processes.

Yposkesi prohibits the employment or engagement of any person or entity debarred, suspended, or otherwise declared ineligible to conduct a profession/business.

Whenever providing materials or services under the GMP, Partners (a) shall not employ or engage any person who has been debarred, and (b) will not employ or engage any debarred person to perform any manufacturing or any other activities for Yposkesi.

I.3 Environment

Yposkesi is committed to conducting business in a manner that demonstrates respect for the environment. Yposkesi is consistently looking to take any action that could reduce any adverse environmental impacts of its activities, products, and services, and expects the same of its Associates and Partners.

Partners must have a proactive approach, practice responsible management of their environmental impacts, and comply with all applicable environmental regulations and laws related to their products' development, manufacturing, and distribution.

Partners may also be required to demonstrate continuous improvements in their overall environmental performance.

I.4 Animal welfare

Yposkesi encourages the use of alternative methods to animal testing where they are scientifically valid, acceptable to regulators, and do not compromise the quality or safety evaluation of its products.

When animal testing is necessary, Partners are expected to limit their tests to scientifically rational experiments and minimize the number of animals used for testing. Partners must conduct tests only in accordance with all applicable laws. The lives of laboratory animals must be respected and their pain and distress should be minimized.

I.5 Responsible sourcing of materials

Yposkesi is committed to sourcing all materials used in its products responsibly.

Associates and Partners must not purchase or use raw materials that directly or indirectly finance or benefit illegal armed groups, perpetrators of human rights abuses, and/or cause environmental damage.

Partners are expected to exercise all due diligence required to enable accurate reporting on the source and supply chain of materials used in the products delivered to Yposkesi. Partners must develop due diligence policies and management systems to identify applicable risks and take appropriate steps to mitigate them. Results of those diligence measures and all information related to the products' traceability should be provided upon Yposkesi's request.

I.6 International trade control

Yposkesi is committed to complying with all applicable customs, trade, and export control laws and regulations. Failure to comply can result in civil and criminal liability and loss of export privileges.

Yposkesi expects its Associates and Partners to comply carefully with applicable export/import laws and regulations for all transactions related to its products.

Associates and Partners acknowledge that:

- some destinations are subject to comprehensive foreign trade controls, also known as embargo or sanctions, and require additional control prior to proceeding; and
- they must refrain from transactions recognized as not being permissible by the national or international export control regulations.

I.7 Interactions with Healthcare Professionals (HCPs)

Yposkesi works with HCPs to provide its clients with truthful, accurate, and non-misleading information about its products. Interactions with HCPs may include, among others, education and training, speaker programs, product development, and research.

In compliance with the French Bertrand law of 29 December 2011 and any other applicable laws, each Associate must ensure that interactions with any HCP serve a legitimate business purpose, do not interfere (or give the appearance of interfering) with an HCP's independent judgment, and do not provide (or appear to provide) any value or benefit intended to inappropriately persuade HCPs to prescribe or otherwise promote the use of Yposkesi's products.

Yposkesi expects the same approach from its Partners.

II. RESPECTING OUR COMMITMENTS AS AN ETHICAL BUSINESS

Yposkesi requires its Associates and Partners and their officers, directors, and employees to adhere to the highest standards of ethical business conduct.

2.1. Fair competition

Yposkesi conducts its business in a fair competitive marketplace and prohibits practices that could be perceived as a violation of fair competition laws, which may include:

- Establishing pricing agreements with competitors;
- Misusing or abusing confidential information;
- Intentional misrepresentation of information;
- Engaging in other deceptive, unfair, or unethical practices; and
- Agreeing with other companies to blacklist a vendor.

Mirroring Yposkesi's policy, Partners are expected to compete fairly by prohibiting agreements that limit competition and to conduct their business in compliance with all applicable laws regarding fair competition and antitrust.

2.2. Anti-bribery & Anti-Corruption

Yposkesi strictly prohibits bribes and corruption regardless of local customs.

Gifts or entertainment that create an actual or perceived obligation or conflicts of interest, or that are given or received with the intent to influence a business decision is not appropriate.

Modest gifts and hospitality may be permissible so long as they are not provided as a quid pro quo, are of nominal value, infrequent, unsolicited, given on a customary gift-giving occasion, reasonable and permissible under this Code, the policies of the relevant Yposkesi Partners' organization, and comply with local laws.

Cash and cash equivalents such as gift cards and gift checks, as well as gifts or entertainment to, or from, HCPs, are never acceptable.

Associates and Partners must never, either directly or through third parties, offer, promise, make, or authorize any payment, bribe, or thing of value in connection with Yposkesi's business. Associates and Partners must not offer entertainment or gifts - or make direct or indirect political contributions - on Yposkesi's behalf.

In addition, Associates and Partners must comply with all applicable anti-bribery and anti-corruption laws in the countries where they operate, including the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, and the French Sapin II Law.

If you are uncertain about a situation, you should seek guidance from Yposkesi's Legal Department by email at the following address legal@yposkesi.com, prior to carrying out the action you are unsure of.

2.3. Conflicts of interest

Yposkesi strives to avoid any conflicts of interest that may arise when personal interests interfere with professional duties.

Associates and Partners must avoid any situation that might affect their independence of judgment with respect to any business related to Yposkesi.

While it is not possible to identify every situation that could present a potential conflict, there are certain areas where conflicts typically arise, which may include:

- holding a position, involvement, or financial stake in a company doing business with Yposkesi;
- hiring, managing, or conducting business with close personal friends or relatives; and
- accepting a personal benefit or compensation for friends or relatives.

Associates and Partners must report to Yposkesi at the earliest opportunity any situation that may appear as a conflict of interest at the following address: legal@yposkesi.com or directly on the external alert platform of Yposkesi at the following address: <https://yposkesi.integrityline.com/>. Any personal interest or financial ties by an Yposkesi employee, or professional under contract to Yposkesi, with a Partner must be disclosed to Yposkesi.

2.4. Fight against money laundering

As part of its commitments to honesty and transparency, Yposkesi expects all financial and business records, including financial and non-financial reporting, created on behalf of Yposkesi to be valid, accurate, and complete to ensure its activities are not used to launder money from criminal activities.

Partners must maintain accurate, reliable, and complete business records on all matters related to their business with Yposkesi and provide such records upon request.

Partners shall be responsible for any monitoring and for documenting their compliance with applicable laws, and their efforts to promote compliance within their supply chains.

2.5. Intellectual property

Yposkesi respects intellectual property belonging to third parties and will utilize it only after having properly secured the necessary rights. Yposkesi expects all Associates and Partners to demonstrate the same level of respect by utilizing such intellectual property after properly securing the necessary rights.

Associates and Partners must safeguard and take necessary steps to protect Yposkesi's and its clients' proprietary intellectual property, even if it is public. This includes trademarks, patents, copyrights, inventions, and other proprietary works. Associates and Partners must only use such intellectual property for the purposes authorized in a contractual agreement.

If you are uncertain about a proposed use of Yposkesi's, or its clients' intellectual property, please seek guidance from your Yposkesi contact.

2.6. Confidentiality

The protection of Yposkesi's confidential information is critical to its business and reputation. In addition, Yposkesi respects confidential information belonging to third parties.

Confidential information encompasses all non-public information from which Yposkesi or other third parties derive value, including (but not limited to): technical know-how related to production processes, research and development strategies, non-public financial information, sales figures and marketing plans, pricing policies, customers lists, and contracts entered into between Yposkesi and its customers, suppliers and other business partners (“**Confidential Information**”).

Each Associate and Partner has a responsibility to respect and safeguard Yposkesi's Confidential Information and shall refrain from intentional or accidental disclosure. Associates and Partners must protect Yposkesi's confidential and proprietary information and act to prevent its misuse, theft, fraud, or improper disclosure. Associates and Partners must take all due care in handling, discussing, or transmitting confidential or proprietary information that could affect Yposkesi, its employees, its clients, the business community, or the general public.

Partners shall only use Yposkesi's Confidential Information for the purposes for which it was provided and in compliance with their confidentiality obligations outlined in the non-disclosure/confidentiality agreement signed with our company if any.

2.7. Data privacy

Yposkesi is committed to ensuring good practices in privacy and data security.

For such purposes, Yposkesi has adopted:

- (i) a privacy policy, available at <https://www.yposkesi.com/privacy-policy/>, that describes how it collects, uses, and retains its Partners' personal data, in accordance with applicable privacy regulations; and

- (ii) a privacy policy, set out in the internal rules of the company, that describes how it collects, uses, and retains its Associates' personal data, in accordance with applicable privacy regulations.

For any queries about your rights or any information about the protection of your personal data, please contact us at privacy@yposkesi.com.

Partners shall comply in all respects with applicable data protection and privacy legislation and must protect the personal information to which they are granted access, in a manner consistent with applicable laws and policies.

III. RESPECTING OUR COMMITMENTS AS AN EMPLOYER

Yposkesi is dedicated to maintaining a work environment that is respectful, inclusive, and safe for all individuals.

3.1 A safe and healthy workplace

Yposkesi takes seriously its responsibility for maintaining a safe and healthy workplace complying with all applicable laws, regulations, and policies, and expects the same of its Partners.

Partners must follow adequate health and safety policies and ensure that their employees are offered a safe and healthy working environment.

Work areas must be of a standard to prevent accidents, injuries, and illnesses. Partners must provide their employees with the protective equipment and training necessary to perform their tasks safely. Partners should maintain records of work incidents, and accidents, including any corrective action taken. If required by law, the accidents should be reported to the authorities.

Work areas must be of a standard to ensure an adequate level of sanitation. Partners must provide a suitable, clean, and sanitary environment that conforms to the needs and number of their employees.

3.2 Conditions of employment and work

Partners must, as a minimum, comply with local legal standards regarding wages and benefits. Employees must not be subject to financial penalties as a disciplinary measure or for poor performance or to illegal deductions.

Partners must uphold the local legal or contractually agreed-upon limit on hours worked and employees must receive any legally required daily rest periods.

3.3 Child labour and young employees

Yposkesi strictly opposes child labour and other forms of exploitation of children and minority groups and expects its Partners to operate in the same manner.

Partners shall not engage in or benefit from the use of child labour, in accordance with the ILO convention 138. The term “child” means any person employed under the age of 15 or under the minimum age for employment in the country where the Partners operate.

Partners employing young workers (workers above the minimum age of employment but under the age of 18) must comply with applicable laws and regulations regarding hours and compensation and must avoid conditions or restrictions that could be harmful to their morals, health, safety, and development. In such a case, the tasks must be simple and of a limited nature and not jeopardize the young workers’ health and safety.

Employment of underage workers by a Partner, either directly or as out workers, constitutes grounds for the termination of Yposkesi’s business relations with that Partner.

3.4 Forced labour

Yposkesi strictly forbids, under any circumstances, any form of forced labour and expects the same of its Partners.

Partners must not participate in, or benefit from, any form of forced labour, including bonded labour, forced prison labour, slavery, servitude, or human trafficking.

Partners must not impose monetary fines or withhold any part of any employee’s salary, benefits, property, or documents in order to force such employee to continue working. Employees must have the freedom of movement during their employment and Partners shall not engage in or tolerate the use of corporal punishment, mental or physical coercion, or verbal abuse of personnel.

3.5 No Discrimination

Yposkesi provides an equal opportunity environment for its staff and suppliers that promotes and nurtures diversity, inclusion, respect, and integrity.

Partners are expected to provide equal employment opportunities to all of their applicants, employees, and sub-contractors without discrimination or regard to race, colour, creed, religion, sex, sexual orientation, gender identity, marital status, citizenship status, age, national origin, ancestry, disability, veteran status, or any other legally protected status and to affirmatively seek to advance the principles of equal employment opportunity.

Hiring, remuneration, benefits, training, advancement, discipline, termination, retirement, or any other employment-related decisions shall be based on relevant and objective criteria.

3.6 Freedom of association

Partners shall not interfere with employees’ rights to form and join unions or other associations and to negotiate collectively.

3.7 Respect and Fair Treatment

Yposkesi prohibits any behaviour or action likely to infringe the right to respect and human dignity of each of its stakeholders and in particular any form of harassment or bullying. Associates and Partners should ensure that all business activities are conducted with respect and fairness.

Partners must adhere to all applicable laws on anti-harassment and protect their employees from any acts of physical, verbal, sexual, or psychological harassment, abuse, or threats in the workplace, whether committed by managers or fellow employees.

IV. REPORTING

Yposkesi has procedures in place pursuant to which it invites Associates and Partners who become aware of or suspect any potential and/or actual misconduct or non-compliance with this Code, a law, or regulation, to promptly report it in good faith through the whistleblowing procedure set out in both:

- ⇒ the internal rules of the company (“*Règlement intérieur*”)
- ⇒ the secured alert platform of Yposkesi at: <https://yposkesi.integrityline.com/>

Yposkesi investigates all such reports in order to assess appropriate actions to rectify, as necessary.

Yposkesi’s Associates and Partners are protected from reprisal for such reporting and are not precluded by internal confidentiality restrictions from reporting in good faith any misconduct, fraud, or abuse under the conditions provided by law and the internal rules of the company.

Associates and Partner who believe in good faith that anyone acting on behalf of Yposkesi may have engaged in illegal or improper conduct concerning their business are invited to report the matter on the external and secured alert platform of Yposkesi at the following address: <https://yposkesi.integrityline.com/>

Such reporting will be processed, with honesty and integrity and in accordance with the whistleblowing procedure referred to here-above.