


**ABC BOOK – ANTI BRIBARY AND ANTI CORRUPTION
INSUD PHARMA, S.L.U. AND SOCIETIES OF THE INSUD PHARMA GROUP**



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Application area:


Insud Pharma Group & Affiliates

Reviewed by/ Reviewed by:

Name: Laura Bueno Díaz <i>(GDPR & Compliance specialist, INSUD PHARMA)</i>	<i>Date/Date:</i> 01/10/2023	<i>Firma/Signature:</i> 
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Approval Signatures/ Approval signatures:

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1. INTRODUCTION

1.1 OBJECT

Our Code of Ethics covers a wide variety of business practices and related activities, many of which are developed through detailed policies and procedures included in this Anti-Corruption and Anti-Corruption Compliance Manual and in the guidance material (the "**ABC Book**").

The ABC Handbook is based on internationally accepted best practices to guide us both within the group and our Business Partners in compliance with applicable laws.

This ABC Handbook sets minimum standards, understanding that, if applicable laws or other Company policies establish stricter standards, the most restrictive rules should always apply. This ABC Manual will be periodically revised and modified effectiveness,

preventing, detecting and correcting the risks of bribery and corruption, and adapting it to applicable laws, industry codes or other Company policies.

Interrelationships with External Parties belonging to the public sector and the health community, such as health professionals (HCP), health organizations (HCO) and patient organizations (PO), have specific demands. This ABC Handbook contains, where appropriate, defined notes detailing these specific requirements.

1.2 SCOPE

The Company will not employ any type of bribery or corruption, whether in the form of:

- **Active bribery** – offering or delivering bribes;
- **Passive bribery** – requesting or receiving bribes;
- **Public bribery** – bribes committed within the public sector; and
- **Bribery between individuals** – bribes committed in the private sector.

In this regard, the Company will not offer, promise, authorize, request, agree to accept, or accept direct or indirect bribes.


Very important

Bribery may consist of offering anything of valor (see Definitions in Section 1.5) in exchange for bribery, whereby which the party requesting/receiving it improperly uses its influence or authority to ensure an undue advantage to the party offering/granting it.

Undue benefits can take different forms, some of which include:

- Obtain or maintain a contract;
- With the purpose of altering the tender specifications by favouring a tender or excluding potential competitors;
- To get confidential information before or during the tender phase;
- To obtain or maintain a license or certification;
- To obtain a visa, work or residence permit;
- To obtain a test report or inspection report falsification;
- To speed up an official process;
- To speed up customs clearance;
- To get benefits on health and security requirements;
- To get benefits on environmental requirements;
- To turn a blind eye on non-compliant products, services and/or processes (with poor yields or where technical specifications are not met)
- To gain other advantages over a competitor; or
- To get prescriptions from pharmaceuticals.

This ABC Handbook does not prohibit genuine, reasonable and appropriate business courtesies (offered or received) in the ordinary course of business. Genuine, reasonable and appropriate sponsorships or charitable donations under business are prohibited in this ABC Handbook.

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1.3 APPLICATION

This ABC Book applies to **the Group**, its employees, directors and administrators (together "We") as well as to other persons of entities acting on behalf of the Company and our Business **Partners** acting on behalf of the Company in any **jurisdiction**.

As for the Company's Personnel, any affiliate of the Company (through its human resources departments) shall establish, locally, the text to be included, where appropriate, in employment contracts or in those at the will of the Parties. Such formulation will collect the compliance by the Company's personnel with the Code of Ethics, the ABC Handbook, the Company's policies and applicable laws and will regulate, where appropriate, the legal solutions available to the Company if they are violated.

Anyone is personally responsible for:


- Comply with this ABC Book and applicable laws;
- Seek advice and guidance on this ABC Book when necessary from the Internal Compliance and Audit Committee (CAC) or the Local Compliance Officer; e
- Immediately report any violations that occur of this ABC Book committed personally or by third parties.

1.4 COMPLIANCE AND INTERNAL AUDIT COMMITTEE

The Compliance and Internal Audit Committee and the Local Compliance Officer will always be available to help us ensure that we understand this ABC Book.

For more information contact the Compliance Department and the Hotline.

<p><u>COMPLIANCE AND INTERNAL AUDIT COMMITTEE</u></p> <p>DPO Director of Internal Audit GDPR y Compliance Specialist Global Director of the Legal Department Global Director of Pharmacovigilance and Quality Global Chief Financial Officer HR Global Direct</p>
<p><u>DIRECT LINE</u></p> <p><u>directline@insudpharma.com</u></p>


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1.5 DEFINITIONS

Manual ABC	It refers to the Company's Anti-Corruption and Anti-Corruption policy and guidance material (with existing amendments at all times).
"Business partner with an element of risk policy" "ABC Contractual Drafting (Annex A)"	You refer to the text Anti-Corruption and Anti-Corruption to be included by the Company in the agreements and contracts it enters into in writing with External Parties in order to ensure compliance with the ABC Handbook, applicable laws and legal solutions available to the Company in the event of breach, including cases in which the relationship with the infringer is terminated, in accordance with Annex A from "Business partner with an element of risk policy"
"Business partner with an element of risk policy" Due Diligence ABC(Annex B, C D)	<p>It refers to a prior and supplementary <i>due diligence</i> of compliance with the provisions of Anti-Corruption and Anti-Corruption agreed by the Company with certain natural and legal persons in order to identify evidence of bribery and corruption.</p> <p>a) <u>Interrelationship with Business Partners</u></p> <p>This ABC Due Diligence should be carried out in accordance with the guidelines set out in Annex B from "Business partner with an element of risk policy" (which includes a risk map based on certain standard parameters to differentiate between "Low" and "High" risks, depending on the type of procurement). Only if the risk is classified as "High", due diligence actions should <i>be taken</i>:</p> <ol style="list-style-type: none"> 1. The Business Partner must answer a <i>due diligence questionnaire</i> as provided for in Annex C from "Business partner with an element of risk policy" and; 2. In order to complete the <i>due diligence questionnaire</i> and other due diligence actions are carried out, the Contact Person of the Company shall draw up an Internal Valuation Document, as provided for in Annex D from "Business partner with an element of risk policy" <p>b) <u>Interrelationship with HCP, HCO and PO</u></p> <p>Risk assessment in relationships with health professionals, health organizations and patient organizations will be included country by country, in accordance with local regulatory requirements.</p> <p>Please check if this process is required in the Company's policies</p>
ABC Training	It refers to the initial and supplementary training in anti-corruption and anti-corruption agreed by the Company with certain natural and legal persons, in order to promote knowledge of compliance with the ABC Handbook and applicable laws.
Anything of Value	It must be interpreted broadly and includes payments or offers of any amount (there is no minimum amount) and in any form, including money, gifts, meals, entertainment, travel and accommodation, sponsorship, charitable donations and policies, gift cards, discount cards, refunds, commissions, rebates, service fees, purchases to the recipient at considerably high prices or sales to the recipient at considerably low prices, loans on advantageous terms, use of real estate, vehicles or other goods without economic consideration, job offers, access to residence permits, educational and health institutions, contractual rights, other advantages, benefits, favors and any other element with economic value.
Corporate Department Affairs	It refers to the Company's audit and global internal control department.

Business Partner	Regardless of the title with which you do so, any third party that at any time interacts with the External Parties on behalf of the Company (entities, any founder, administrator, manager, employee or agent of those entities) including advisors, consultants, lobbyists, intermediaries, sales agents, distributors, sub-distributors, customs agents, logistics and freight forwarders, travel agents, advertising or public relations agents, event planners, meeting organizers, print media officers, couriers, market research companies, clinical research organizations (CHRs), medical training providers, visa and work and residence permit agents, contractors, subcontractors, suppliers, consortium members, venture capital firm partners.
Company	It refers to all members of the InsudPharma Group (Chemo, Exeltis, Mabxience, Xiromed and Corporate) at all times.
Company staff	Employees, administrators and directors of the Company.
Compliance and Internal Audit Committee (CAC)	<p>It refers to the Company's compliance supervisory department, appointed by the Company to:</p> <ol style="list-style-type: none"> 1. To address compliance issues, 2. And establish the Compliance Structure and the use of the Hotline as indicated in the Code of Ethics. <p>The Compliance and Internal Audit Committee shall consist of an Internal Audit Member, a Compliance Member, both independent, and may include, in turn, Human Resources Representatives, the Legal Team, Finance and other members of the executive team.</p> <p>The Compliance and Internal Audit Committee shall instruct the Compliance, Auditoria and Control Departments to establish the controls they deem appropriate or necessary in order to prevent the violation of the Code of Ethics and to carry out random audits to verify these checks and, where necessary, carry out specific audits to investigate violations of the Code of Ethics.</p> <p>The Compliance and Internal Audit Committee will instruct Human Resources to establish ABC Training and training actions for employees, managers and administrators of the Company.</p> <p>The CAC will design and update the Compliance Structure and identify the Local Compliance Officer.</p>
Compliance Structure	It refers to the organization of the company's compliance or compliance formed by the Internal Compliance and Audit Committee, local compliance managers and designated persons appointed by the ACC to manage compliance issues and use of the Hotline, as indicated in the Code of Ethics.
Code of Ethics	It refers to the Code of Ethics and Conduct, adopted and in force as of March 15, 2016, covering a wide range of business practices and related activities.
Continuous Medical Training (CME)	It refers to ongoing medical training (CME) which helps ensure that Health Professionals receive the latest and most accurate knowledge and information in the therapeutic areas and related interventions, which are critical to improving patient care and the overall health system. The educational meeting aims, fundamentally, to improve medical knowledge and thus assess whether the financial support of companies is adequate.
Controls	The Audit Department and the Compliance Department will submit regular plans to the ACC with key controls and audits that must be implemented to monitor compliance with the Code of Ethics, the ABC Handbook and other company policies.

Part the External Parts	<p>It refers to any third party (natural or legal person, public or private) regardless of the title with which it acts, which may relate to the Company at any time in the course of its activities, including:</p> <ul style="list-style-type: none"> a. Government officials; b. Government organizations; c. HCP -Health Professionals; d. HCO - Health Organizations; e. PO - Patient Organizations; f. Chambers of commerce, industry associations, professional or consumer associations; g. Customers; h. Suppliers; and i. Any agent acting on behalf of such third party.
Government officials	<p>It refers to a natural person (regardless of category or title) who is an official, employed or prostrates for office in a Government Organization or who otherwise provides public services for it.</p>
Government Organization	<p>It refers to:</p> <ul style="list-style-type: none"> (a) Governments, government departments, government agencies, public institutions, sovereign wealth funds or any entity who or partly participated in or financed by the state; (b) International public organizations (e.g. United Nations, Olympic committees, the World Bank, the World Trade Organization, the World Customs Organization, the World Intellectual Property Organization, the Organization for Economic Cooperation and Development); and (c) political parties
Health Advisors	<p>Health professionals who act as advisors, advisory board members, opinion leaders, speakers, speakers, or chair or moderate seminars.</p>
Health Organizations (HCO)	<p>It refers to an entity (whether owned or funded by the state, or privately), usually composed of health professionals and/or who provides health care and/or researches in the health framework.</p>
Health Professionals (HCP)	<p>It refers to a natural person (regardless of his category or title) belonging to the medical, dental, pharmaceutical or nursing guild, or to any other person who in the course of his professional activities may, if appropriate, prescribe, recommend, participate in, buy, supply, dispense or administer pharmaceutical products.</p> <p>Business directors, executives, administrators and directors of procurement, finance or practice are also included within public or private health organizations.</p>

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Human resources	It refers to the Company's global human resources department at Headquarters.
Legal Team	It refers to the Company's global legal department at Headquarters.
Local Compliance Officer	<p>Within the Compliance Structure, it refers to the person or department entrusted to ensure compliance in a subsidiary.</p> <p>Check who is the Compliance Manager in your work center.</p>
Patient Organizations (PO)	It refers to a non-profit entity, composed mainly of patients and/or their caregivers and representing and/or supporting the needs of patients and/or their caregivers.
Compliance Department	<p>The Compliance Department will review compliance with the Code of Ethics, the ABC Handbook and applicable laws and regulations in all forms of advertising and promotion of pharmaceutical products, especially when prescribing medicines.</p> <p>This equipment will review all advertising or promotional material to ensure that it is accurate, balanced, clear, based on a scientific basis and that it is not false, misleading or contraindicated, in the light of the laws, regulations or regulatory, health or other authorities, as well as the policies of the companies.</p>
Value Transfers	<p>It refers to the Company's value transfers to Health Professionals or Health Organizations.</p> <p>Value Transfers will be disclosed in accordance with the requirements of applicable laws and local industry codes.</p>
We	Includes all company administrators, managers and employees.

2. GENERAL PRINCIPLES AND BEST PRACTICES FOR INTERRELATIONSHIPS WITH EXTERNAL PARTIES

2.1 SCOPE


The Code of Ethics establishes different general principles to guide our relations with external parties and to help us not fall into unethical, illegal or even criminally typed actions.

Note:

It is important to first read the entire Code of Ethics to understand the principles by which our conduct should be governed and to more easily identify sections that deal more directly with anti-corruption and anti-corruption.

To avoid the risk of falling into certain conduct likely to be related to bribery and corruption, this ABC Handbook summarizes the behaviors we must observe, and above all, we must be consistent with the following principles:

- (a) **We do not bribe or pay** rewards to government officials, Business Partners, Health Professionals or any other External Party;
- (b) By offering gifts, meals, travel, accommodation, events and sponsors, we **comply** with our Code of Ethics, ABC Manual, applicable laws and local and international regulations in the sector;

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- (c) We substantially increase our level **of demand** and care when dealing with the Health Community; and
- (d) We want **to** be transparent with information on Value Transfers to Health Professionals and Health Organizations and are open to publicly disclosing it when required by local standards or industry codes.

2.2 GIFTS ALLOWED

As a general principle, we will not pay bribes, either directly or indirectly, or offer, promise, or authorize any Value to be provided to any External Party (or any person who has a close relationship or common interest with the Outside Party) in order to induce it to use its influence or authority to ensure an undue advantage to the Company, such as obtaining or retaining business or licenses, or to reward the External Party for having used influence or authority, by ensuring an undue advantage to the Company.

Notwithstanding the foregoing, gifts to External Parties are allowed if they are genuine or reasonable and appropriate in accordance with all of the following criteria:

- (a) They are allowed under applicable laws;
- (b) They are directly **related to** one of the following activities:
- Promotion, demonstration or explanation of the Company's products and/or services; or
 - Any other activity in the ordinary course of the Company's business.
- (c) They are not a direct payment in cash or equivalent (except sponsorship and/or charitable donations);
- (d) They are reasonable in terms of their value in the country concerned;
- (e) They are reasonable in terms of their frequency;
- (f) They are appropriate given the circumstances in the country concerned;
- (g) They are fully and precisely documented (without generic descriptions);
- (h) They are fully and precisely accounted for (without generic headers/generic descriptions);
- (i) They are offered with complete transparency (not covertly); and
- (j) They are not carried out with the intention of gaining any undue or illegal advantage

Remember

Other requirements may apply in accordance with the nature of the gifts and the specific requirements of the applicable laws.


The Company is aware that, in practice, the business gifts offered may vary depending on countries and sectors, and what may be acceptable in one country or sector may not be acceptable in another country or sector.

The test to be applied is based on whether in any circumstances the gift is legal, reasonable, appropriate or justifiable.

3. HOW TO COUNT GIFTS, MEALS, TRAVEL AND ACCOMMODATION, EVENTS, SPONSORSHIPS AND CHARITABLE DONATIONS

Books, records and accounts should be kept and kept with the gifts allowed or s in which they are collected in a reasonably detailed manner and reflecting in full and precisely their true nature (without generic headings/descriptions) and meeting **all** the following criteria:

- (a) They must be **accounted for in accordance with IFRS** (International Financial Reporting Standards) or, where required, in accordance with national accounting standards imposed by national laws and regulations;
- (b) They **should be reviewed** periodically, in order to identify and correct differences, errors or accounting omissions; and
- (c) All supporting documentation of the gifts permitted must be reasonably detailed, reflecting in full and precisely, the true nature of the gift (**without** generic descriptions) should be submitted and retained.

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At a minimum, the supporting documentation of todos los Gifts permitidos contemplados low this Handbook ABC you should pick up:

- The **name** of whom execute it (indicating his position and department);
- The recipient's name (if the recipient is a natural person, his/her position and/or employer);
- **Occasion** on which it is performed;
- **Cost** (disaggregated to the extent necessary for accounting and auditing purposes);
- **Date** of delivery of gifts, meals, entertainment, travel, accommodation, promotional and marketing events, continuing training events, sponsorships, charitable donations, commissions to External Parties such as advisors, commissions to Business Partners or pharmaceutical samples;
- Agreements that serve as the basis for sponsorship, charitable donations, or with External Parties as advisors or Business Partners.

4. GIFTS, MEALS, TRAVEL AND ACCOMMODATION, EVENTS AND SPONSORSHIP S, CHARITABLE DONATIONS, ADVISORY SERVICES, PROMOTIONAL ACTIVITIES AND OTHER TRANSACTIONS PERMITTED UNDER THE ABC BOOK

All gifts, meals, travel and accommodation, events and sponsorships addressed to the External Parties must:

1. **To be directly** related to the promotion, demonstration or explanation of the Company's products and/or services or to any other activity carried out in the ordinary course of the Company's business.
2. They must be of reasonable **value** (neither sumptuous nor excessive), must be reasonable in their frequency, must be appropriate under the circumstances, must be permitted by this ABC Handbook, must be fully and precisely documented and accounted for.
3. Nor should be done with the **intention** of inducing the External Party to use its influence or authority to ensure an undue advantage to the Company or in order to reward the External Party for the use of its influence or authority to ensure an undue advantage to the Company.

4.1 GIFTS

If not addressed to Health Professionals, Health Organizations or Patient Organizations, gifts of little value may be offered to External Parties in certain limited circumstances such as festivals or promotional and marketing events where the exchange of gifts is customary.

In addition, gifts to External Parties must **meet** all of the following criteria:

- (a) **Legality** - the applicable laws and rules of the receiving employer must legitimize recipients to accept such gifts;
- (b) **Money** - it is expressly prohibited to offer direct payments in cash or equivalent to money;
- (c) **Size** - Small items are allowed in small quantities;
- (d) **Moment** - It is expressly prohibited to offer gifts during periods when decisions are considered or made by the External Party in relation to the Company with respect to the granting of a business or any other advantage for the benefit of the Company;
- (e) **Guests** - Gifts are not allowed to be offered to spouses, family members or guests of an External Party.

Remember

Gifts even limited in their value and frequency can be considered bribes.

Notwithstanding the foregoing, please note that in many countries gifts to Health Organizations, Health Professionals and/or Patient Organizations are not usually allowed unless they are medical training elements or medical consumables.


All gifts to Health Organizations, Health Professionals and/or Patient Organizations must be of little value. Before offering gifts to Health Organizations, Health Professionals and Patient Organizations, please check the applicable regulations and policies in your country.

All gifts offered to Health Organizations, Health Professionals and/or Patient Organizations must be duly registered by the relevant business unit to enable their audit and supervision, to ensure that the ABC Handbook is complied with and to allow Value Transfer reports.

4.2 MEALS, ENTERTAINMENT, TRAVEL AND ACOMMODATION.

Meals

All meals to External Parties must be reasonable, appropriate and moderate, and must always be related to the professional and company purposes.

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Specific note:

Interrelationship with Health Organizations, Health Professionals and Patient Organizations

Notwithstanding the foregoing, meals to Health Organizations, Health Professionals and Patient Organizations must be reasonable, must be held at locations or port, must be related and limited to the scientific event or its purpose, and must always conform to applicable laws.

Before offering gifts to Health Organizations, Health Professionals and Patient Organizations please check the applicable policy in your country.

Leisure or Entertainment

All entertainment must be provided in accordance with the Company's commitment to the highest ethical standards and be of the kind in which the Company is positively reflected.

Specific note:

Interrelationship with Health Organizations, Health Professionals and/or Patient Organizations

Notwithstanding the foregoing, entertainment for Health Professionals must comply with applicable laws.


Entertainment aimed at Health Professionals must be pre-approved by the Local Compliance Officer or the CAC.

Before offering entertainment to Health Professionals please check the applicable law and policy in your country.

Travel and Accommodation

All travel and accommodation addressed to the External Parties must be reasonable, appropriate and moderate **and** must meet all of the following criteria:

- **Program** – The Event Program should be the main interest of the event and should cover the duration of the event with content generally adjusted to the times the event takes place;
- **Duration**–The duration of the event will determine the maximum length of stay;
- **Travel route** – Depending on where the event is held, the most direct travel route will be determined;
- **Money allocation** - It is expressly prohibited to offer money allocations as part of the event to compensate for the time spent attending the event;
- **Daily Assignments** - It is expressly prohibited to offer daily assignments as part of the event;
- **Additional Excursions** - It is expressly prohibited to offer additional excursions as part of the event;
- **Meals** – Meals as part of the event **must** meet all the criteria set out below:
 - Meals must conform to Section 4.2 of this ABC Handbook; and
 - Meals must be an accessories/secondary to the event.
- **Gifts - Gifts** as part of the event must comply with Section 4.2 of this ABC Handbook;
- **Entertainment** - Entertainment as part of the event must conform to Section 4.2 of this ABC Manual;
- **Assistance - Logistics assistance in travel and accommodation of the External Party** is not allowed beyond the duration of the event even if they bear their own expenses;
- **Guests** - Invitations to the event are not allowed for the spouse, family members or guests of the External Party;
- **Payment** – Payment of travel and accommodation of the event must be made directly by the Company; and
- **Travel Agents** – The hiring of travel agents must be done according to the criteria of the Business Partner.

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Specific note:

Interrelationship with Health Professionals, Health Organizations or Patient Organizations

Notwithstanding the foregoing, travel and accommodation s addressed to Health Professionals, Health Organizations or Patient Organizations must be reasonable, appropriate as to the time and duration of the meeting, in accordance with applicable laws.

Before offering travel or accommodation to Health Organizations, Health Professionals and Patient Organizations please check the applicable regulations and policies in your country.

Travel and accommodation for Health Professionals, Health Organizations or Patient Organizations must be approved in advance by the Local Account Manager or the CAC, so before offering them check the applicable policy in your country.

All trips and accommodation offered to Health Organizations, Health Professionals and/or Patient Organizations must be duly registered by the relevant business unit to enable their audit and supervision, to ensure that the ABC Handbook is complied with and to allow Value Transfer reports.

Other

All meals, entertainment, travel and accommodation offered to Health Professionals must be duly registered in compliance with the ABC Handbook.

4.3 PROMOTIONAL, MARKETING AND CONTINUING MEDICAL TRAINING EVENTS (CME)

Events for Health Professionals, Health Organizations or Patient **Organizations** must meet all of the following criteria:

- (a) **Upon written approval** – Events must be approved in advance by the Local Compliance Officer or the CAC;
- (b) **Merit** – The selection/invitation of Health Professionals should be based on merit according to the knowledge and experience required for the event in question;
- (c) **Object** – Where the purpose of the event is related to scientific, medical or pharmaceutical training for the benefit of patient care, such event shall not contain promotional elements of specific pharmaceutical products;
- (d) **Program** – The event schedule should be the main interest of the event and should cover the duration of the event with content adjusted to the times of the event;
- (e) **Duration** – The duration of the event will determine the maximum length of stay;
- (f) **Travel route** – Depending on where the event is held, the most direct travel route will be determined;
- (g) **Location** - preferred venue to celebrate the event
 - It must be in or near a city or town that is a renowned scientific or business center and easily accessible to attendees (capitals and other large metropolitan cities considered economic centers);
- (h) **Venue** – The venue of the event must meet all of the following criteria:
 - You must have all the necessary commercial and technical facilities to catch the event and receive attendees;
 - It should be appropriate to the circumstances (neither sumptuous nor excessive, even if the cost is low compared to other places);
 - It should not be known primarily for its entertainment or recreational offer (e.g. golf clubs, spa, casinos or located on beaches, rivers or lakes); and
 - It should not be the main interest of the event and should not be perceived as such.
- (i) **Meals, Travel and Accommodation** – Meals, travel and accommodation as part of the event must comply with Section 4.2.
- (j) **Money Allocation** - It is expressly prohibited to offer money allocations as part of the event to compensate for the time spent attending the event;
- (k) **Daily Assignments** - It is expressly prohibited to offer daily assignments as part of the event;
- (l) **Additional Excursions** - It is expressly prohibited to offer additional excursions as part of the event;
- (m) **Gifts –Gifts** as part of the event must comply with Section 4.2 of this ABC Book;
- (n) **Entertainment**– Entertainment as part of the event must conform to Section 4.2 of this ABC Handbook;

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- (o) **Guests**—Invitations to the event are not allowed to spouses, family members or guests of Health Professionals;
(p) **Payment**—Payment of travel and accommodation of the event must be made directly by the Company;
(q) **Event Planners** – The hiring of event planners should be done according to the criteria of the Business Partner.

In connection with events for Health Professionals, Health Organizations or Patient Organizations, the relevant business unit should keep track of all promotional and marketing events and all ongoing training events offered to Health Professionals, Health Organizations or Patient Organizations to enable auditing and supervision, to ensure compliance with the ABC Handbook and to enable Value Transfer reports.

4.4 GRANTS / SPONSORSHIP

Grants, donations and sponsorship to organizations and/or their activities must **meet** all the criteria set out in the **Internal Policy on Grants and Sponsorships**.

4.5 USE OF EXTERNAL PARTIES AS HEALTH ADVISERS

The recruitment of External **Parties as Health Advisers** must **meet** all of the following criteria:

- (a) **Merit** - The recruitment of External Parties as advisers should be based on merit on the basis of the knowledge and experience necessary for the service in question;
- (b) **Legitimate Need** - The procurement of External Parties as advisers should be based on a legitimate need for the service in question;
- (c) **Planned Use** - The Company must make use of the service in question provided by External Parties as advisers for the planned use;
- (d) **Proof of Service**— Appropriate written documentation to prove that the services have actually been provided;
- (e) **Number** – The number of External Parties as advisors must not exceed the number reasonably required by the service in question;
- (f) **Frequency** – The frequency of contracting External Parties as advisers must be reasonable;
- (g) **Prior written agreement** – No External Party is allowed to act as an advisor, intervene on behalf of the Company, unless there is an agreement between the Company and the External Party. All of these agreements (and any amendments thereof) must be reviewed by the Legal Team prior to execution by the Company;
- (h) **Commissions and Payments** - All commissions paid to External Parties as advisers shall be reasonable and proportionate to the services actually provided, taking into account the market prices linked to those services and the time spent, work carried out and responsibilities assumed. Payments made to any External Party as advisers must meet at least all of the following criteria:
- No direct cash payments will be made (payments must be made by bank transfers);
 - No natural or legal person other than the External Party concerned shall be made or to a bank account outside the country in which the External Party concerned is resident;
 - They shall be made only after the detailed invoice and supporting documentation has been received by the External Party, describing in full and accurately the services actually provided and the costs incurred;
 - They must be fully and precisely accounted for.
- (i) **Intent** - The procurement of External Parties as advisors should not be conducted with the intention of inducing the External Party to use its influence or authority to ensure an undue advantage to the Company or in order to reward the External Party for the use of its influence or authority to ensure an undue advantage to the Company.

Notwithstanding the foregoing, the recruitment of, or instructions, to Patient Organizations as advisers should not be done to promote a specific pharmaceutical product.

4.6 BUSINESS PARTNERS

The recruitment of Business Partners must **meet** all of the following criteria:

- (a) **Merit** - must be based on merit according to the knowledge and experience required for the service in question;
- (b) **Preference** – Priority should be given to Business Partners with their own internal Anti-Corruption and Anti-Corruption programs;
- (c) Only if the **risk** resulting from the risk map (Annex B from "Business partner with an element of risk policy") is classified as "High", the potential organization must undergo the ABC Due Diligence verification, completing the corresponding questionnaire detailed in Annex C from "Business partner with an element of risk policy". Likewise, the Company's Contact Person, will carry out Due Diligence ABC actions referred to in the risk map (Annex B from "Business partner with an element of risk policy"), including the ABC Internal Assessment according to the Annex D model from "Business partner with an element of risk policy".
- (d) **Prior written agreement** – No Business Partner is allowed to act on behalf of the Company unless there is a written agreement between the Company and the Business Partner. All of these agreements (and any amendments) must be reviewed by the Legal Team prior to execution by the Company. All such agreements shall include the ABC Contractual Drafting set out in **Annex A** from "Business partner with an element of risk policy" and the legal solutions available to the Company in the event of a violation;
- (e) **Commissions and Payments** - All commissions paid to Business Partners must be reasonable and proportionate to the services actually provided taking into account market prices linked to these services and time spent, work developed and responsibilities assumed. Payments made to any Business Partner must meet, at least, **all** the criteria set out in continuation:
- Payments must not be in cash (but must be made by bank transfers);

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- Payments must not be made to any natural or legal person other than the Business Partner concerned, or to a bank account outside the country in which the Business Partner in question is headquarters;
- Payments must be made only after receiving a detailed invoice from the Business Partner and supporting documentation describing in a complete and accurate manner the services actually provided and the expenses incurred;
- All employees who finally review and approve the payment to be made to the Business Partner, are responsible for ensuring that no invoice is paid, until all charges collected therein are not appreciated differences and are fully and precisely documented; and
- Payments must be fully and precisely posted.

4.7 COMPANY STAFF

The recruitment of the Company's staff must meet the following criteria:


- Merit** - The recruitment of the Company's staff shall be based on merit in accordance with the knowledge and experience required for the position in question, including the assessment in terms of higher standards of ethics and integrity, which will also apply to the promotion of the Staff and the Company;
- ABC Training – Each new worker of the Company must complete an initial ABC Training as part of its incorporation** before interrelating with External Parties, and every worker in the Company's staff must complete the supplementary ABC Training as regularly as necessary;
- Refunds** – Refunds made to company staff must, at a minimum, meet all of the following criteria:
 - No natural or legal person who is not part of the staff of the Company concerned, or any bank account outside the country in which the Staff of the Company concerned resides, shall not be made;
 - It shall be made only after receipt of the detailed invoice and supporting documentation by the Company's worker describing, in full and precisely, the expenses actually incurred;
 - Any Company worker who finally reviews and approves refunds to be made to the Company's Staff shall ensure that no invoice reimbursement is made until all charges have been verified and no differences are appreciated and are fully and precisely documented. All Company workers who ultimately review or approve refunds to Company Staff will not compromise their liability if they fail to detect payments and refunds for counterfeit recurring expenses on claim forms and/or related supporting material;
 - They must be fully and precisely accounted for.

4.8 PHARMACEUTICAL SAMPLES

All pharmaceutical samples provided to Health Professionals or Health Organizations shall **meet** all of the following criteria:

- Legality** - the applicable laws and rules of the receiving employer shall empower recipients to receive samples;
- Receiver**– The Sample Receiver shall be a Health Professional authorised to prescribe the pharmaceutical product in question;
- Sample type** – The sample(s) shall be of new pharmaceutical products, in accordance with country standards;
- Presentation** – The sample(s) shall be the smallest packaging for the presentation of the pharmaceutical product concerned;
- Object** – The purpose of providing samples should be for Health Professionals to become familiar with new pharmaceutical products for the benefit of patient care (not for commercial purposes);
- Frequency**–The frequency with which samples are provided shall be reasonable;
- Labeling and Accompanying Information – Samples should include the following** mention "Free medical sample - not for sale" and shall be accompanied by a summary of the characteristics of the product, with information on the price, conditions for reimbursement of the price where applicable and estimated cost of treatment where possible and any other information in compliance with the laws and regulations governing the matter when prescribed;
- Prohibition**– Samples may not be of pharmaceutical products on which a prohibition on providing samples by the competent health authorities (such as pharmaceuticals containing psychotropic or narcotic substances or generating addiction) weighs;
- Hospitals** –Samples provided to hospitals must meet the specific requirements of hospitals;
- Registration** - The samples provided must be fully and precisely accounted for; e
- Intent - Samples shall not be provided with the intention of inducing Health Professionals to use their influence or authority to ensure** an undue advantage to the Company or in order to reward the Health Professional for the use of its influence or authority to ensure an undue advantage to the Company.

All samples provided to the Healthcare Professional must be duly registered in compliance with the ABC Handbook.
Check for company-specific policies and rules for your country.

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4.9 FREQUENCY OF THE VISITS, PROMOTIONAL CALLS AND PROMOTIONAL CORRESPONDECE

Specific note:

Interrelationship with Health Organizations, Health Professionals and/or Patient Organizations

All promotional visits, calls and promotional correspondences shall be reasonable in their frequency, appropriate to the circumstances and shall comply with the laws and regulations governing the matter when prescribed.

Check your country for company-specific policies and rules.

4.10 CONTENT OF PROMOTIONAL PHARMACEUTICAL MATERIAL

Specific note:

Interrelationship with Health Organizations, Health Professionals and/or Patient Organizations

The content of pharmaceutical promotional material (and its disclosure) must conform to the laws and regulations governing the subject matter when prescribed and must be approved in advance by the Compliance Department.

4.11 OTHER

It is expressly prohibited to offer Facilitation Payments.

Any other circumstances not listed in this ABC Handbook on the subject matter of this ABC Handbook must be approved in advance by the Compliance Council.

5. REQUEST OR ACCEPTANCE OF BRIBES

We will not, accept or undertake to accept, directly or indirectly, any Value from any third party in order to induce the Company or our Business Partners to use their influence or authority to ensure an undue advantage to a third party, such as to obtain or retain business, or in order to reward the Company or our Business Partners for the use of its influence or authority to ensure an undue advantage to a third party.

The solicitation of gifts, meals, entertainment or Anything of Value of third parties is expressly prohibited.

It is expressly prohibited to accept direct payments in cash or equivalent to money from third parties.


Acceptance of gifts, meals, entertainment or anything of value from third parties must:

- Estar permitted by applicable laws.
- Estar directly related to the promotion, demonstration or explanation of the third party's products and/or services.
- Ser reasonable in terms of its value, in terms of its frequency and should notbe done with the intention of inducing the recipient to use its influence or authority to guarantee an undue advantage to the thirdparty, or in order to reward the recipient for the use of his influence or authority to ensure an undue advantage to the third party.

It is expressly prohibited to accept gifts, meals, entertainment or Anything of Value from third parties during periods when decisions are deemed or made by the recipient in relation to the third party regarding the award of a business or any other advantage for the benefit of the third party.

It is expressly prohibited to accept meals or entertainment when the third party is not present.

The Company is aware that it is often not possible to seek prior written approval from a gift received from a third party, especially when received unexpectedly from a supplier or other businesspartner, as a gesture of goodwill. Therefore, prior written approval is not required, even though these business gifts need to be reported and recorded where the value and/or frequency of business gifts is excessive, even if it is considered a small **courtesy of little value**.

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6. ANTI-CORRUPTION AND ANTI-CORRUPTION TRAINING AND DUE DILIGENCE

The CAC is responsible for identifying and determining who will take, the method, type and frequency of the ABC Training required under this ABC Manual. It shall be fixed on the basis of any changes in the risks, circumstances, best practices and/or applicable laws, time elapsed since the last ABC Formation and other factors.

The Local Compliance Officer will support the Compliance Council to implement the ABC Due Diligence in each subsidiary or workplace.

All training and due diligence activities must be duly registered in accordance with the ABC Handbook.

7. ABC MANUAL INFRINGEMENT INFORMATION

Any transaction, regardless of negligible, that may violate this ABC Book under the **Code of Ethics and the Use of the Ethical Line shall be reported**

8. COMPLEMENTARY TO THIS ABC BOOK

The policy complementary to this ABC Handbook is an integral part of this ABC Handbook and you can find it on the Internal Supplier Policy from the Group. Please, refer to the **"Business partner with an element of risk policy"**

Annex A: details the ABC Contractual Drafting, which must be included in written agreements and contracts with Business Partners.

Annex B: Contains the risk map when hiring with Business Partners.

Annex C: contains the due diligence questionnaire to be completed by Business Partners if the risk is classified as "High".

Annex D contains the Internal Valuation Document to be completed by the Company's contact person, after completing the applicable Due Diligence ABC actions (as further described in Annex B) when the risk is classified as "High".

The Annexes may be subject to amendments at any time to reflect any changes in risks, circumstances, best practices, applicable laws and/or any other factors.

Please always consult the Compliance Department, the Legal Department or the CAC, if you need any clarification on the Annexes, this ABC and/or applicable laws.