


**ABC BOOK – ANTI-BRIBERY AND ANTI-CORRUPTION BOOK
INSUD PHARMA, S.L. AND COMPANIES OF THE INSUD PHARMA GROUP**



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Application area:


Insud Pharma Group & Affiliates

Reviewed by:

Name: Laura Bueno Díaz <i>(DPO & Compliance Leader at InsudPharma)</i>	Date: 2024	Signature: <div style="border: 2px solid green; padding: 5px; display: inline-block;"> APPROVED </div>
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Signatures of approval:

Name: Carlos Romero-Camacho <i>(Chief People & Corporate affairs officer at InsudPharma)</i>	Date: 2024	Signature: <div style="border: 2px solid green; padding: 5px; display: inline-block;"> APPROVED </div>
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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-Bribery and Anti-Corruption Compliance Manual (the "**ABC Manual**").

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

This ABC Manual sets minimum standards. Being understood that if applicable laws or other Company policies establish stricter standards, the more restrictive standards should always apply. This ABC Manual will be periodically reviewed and modified to assess its effectiveness, prevent, detect and correct the risks of bribery and corruption, and adapt it to applicable laws, industry codes or other Company policies.

Interactions with external parties from the public sector and the healthcare community, such as health professionals (HCPs), healthcare organisations (HCOs) and patient organisations (POs), have specific requirements. This ABC Manual contains, where appropriate, defined notes detailing these specific requirements.

1.2 SCOPE

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

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

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


Very important

A bribe may consist of offering anything of value (see Definitions in Section 1.5) in exchange for bribery, whereby the party improperly soliciting/receiving it uses its influence or authority to secure an undue advantage to the offering/granting party.

Undue advantage can take a variety of forms, including:

- To obtain or maintain a contract;
- In order to alter the tender documents by favouring a bid or excluding potential competitors;
- To obtain confidential information before or during the bidding phase;
- To obtain or maintain a license or certification;
- To obtain a visa, work or residence permit;
- To falsify a test report or an inspection report;
- To expedite an official procedure;
- To expedite customs clearance;
- To turn a blind eye to health and safety issues;
- To turn a blind eye to environmental issues
- To turn a blind eye to non-compliant products, services and/or processes (with poor performance or where technical specifications are not met)
- To gain other advantages over a competitor; or
- To get prescriptions for pharmaceuticals.

This ABC Book 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 in the context of business are also not prohibited.

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1.3 APPLICATION

This ABC Manual applies to the **Company**, its employees, officers and directors (collectively "We") as well as other entity persons acting on behalf of the Company and our **Business Partners** acting on behalf of the Company in **any jurisdiction**.

With regard to the Company's Personnel, all affiliates of the Company (through its human resources departments) will establish, locally, the text to be included, if any, in the employment contracts or in those at the will of the parties.

Such formulation will reflect the knowledge and compliance by the Company's Personnel with the Code of Ethics, the ABC Manual, the Company's policies and applicable laws and will regulate, where appropriate, the legal remedies available to the Company if they are violated.

Anyone is personally responsible for:


- Comply with this ABC Manual and applicable laws;
- Seek advice and guidance on this ABC Manual where necessary from the Compliance Department or Local Compliance Officer; and
- Immediately report any violation of this ABC Manual committed personally or by third parties.

1.4 COMPLIANCE AND INTERNAL AUDIT COMMITTEE

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

For more information, please contact the Compliance Department and DirectLine.

<p><u>COMPLIANCE AND INTERNAL AUDIT COMMITTEE</u></p> <p> Compliance Officer Data Protection Officer Director of Internal Audit Global Director of Legal Global Director of Pharmacovigilance and Quality Global HR Director </p>
<p><u>DIRECT LINE</u></p> <p> directline@insudpharma.com https://www.insudpharmadirectline.com/?lang=es </p>


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1.5 DEFINITIONS

Manual ABC	It refers to the Company's Anti-Bribery and Anti-Corruption policy and guidance material (with the amendments existing at any given time and their pertinent annexes).
Business partner policy with an element of risk. ABC Contract Drafting (Appendix A)	It refers to the Anti-Bribery and Anti-Corruption text to be included by the Company in the agreements and contracts that it signs in writing with External Parties in order to ensure knowledge and compliance with the ABC Manual, the applicable laws and the legal remedies available to the Company if a violation occurs, including cases in which the relationship with the violator is terminated, pursuant to Exhibit A within the Business Partner Policy with an element of risk .
Business partner policy with an element of risk. ABC Due Diligence (Annex B, C D)	<p>It refers to a prior and supplementary <i>due diligence</i> to comply with the provisions of Anti-Bribery and Anti-Corruption that the Company agrees with certain individuals and legal entities in order to identify indications of bribery and corruption.</p> <p>a) <u>Interrelationship with Business Partners</u></p> <p>This ABC Due Diligence must be carried out following the guidelines included in Annex B within the Business Partner Policy with a risk element, which includes a risk map based on certain standard parameters to differentiate between "Low" and "High" risks, depending on the type of contract. Only if the risk is rated as "High" should due diligence actions be undertaken:</p> <ol style="list-style-type: none"> 1. The Business Partner must complete a <i>due diligence questionnaire</i> in the manner provided for in Appendix C within the Business Partner Policy with an element of risk and; 2. After completing the <i>due diligence questionnaire</i> and performing other <i>due diligence</i> actions, the Company's contact person will prepare an Internal Valuation Document, in the manner provided for in Annex D within the Business Partner Policy with an element of risk. <p>b) <u>Interrelation with HCP, HCO and PO</u></p> <p>Risk assessment in relationships with health professionals, healthcare organisations and patient organisations will be included on a country-by-country basis, in accordance with the requirements of local regulations.</p> <p>Please check to see if this process is required by the Company's policies for your country.</p>
ABC Training	It refers to the initial and supplementary training in Anti-Bribery and Anti-Corruption that the Company agrees with certain individuals and legal entities, in order to promote knowledge of compliance with the ABC Manual and applicable laws. This training is part of the mandatory course of Compliance for all employees. Whenever necessary, face-to-face training will be conducted.
Anything of Value	It should be interpreted broadly, and includes payments or offers to pay in any amount (there is no minimum amount) and in any form, including money, gifts, meals, entertainment, travel and accommodation, sponsorship, charitable and political donations, gift cards, discount cards, refunds, commissions, rebates, service fees, purchases from the recipient at substantially high prices or sales to the recipient at substantially low prices, loans on advantageous terms, use of real estate, vehicles or other assets without financial consideration, job offers, access to residence permits, educational and health institutions, contractual rights, other advantages, benefits, favors and any other item with economic value.
Corporate Affairs Department	It refers to the Company's compliance, data protection, institutional relations, auditing and global internal control department.
Compliance Officer	Global Official representative for all InsudPharma for all compliance matters. It is an independent figure.
Business Partner	Regardless of the title under which it does so, any third party that from time to time interacts with the External Parties on behalf of the Company (entities, any founder, director, officer, employee or agent of those entities) including advisors, consultants, lobbyists, intermediaries, sales agents, distributors, sub-distributors.

Company	It refers to all members of the InsudPharma Group at any given time.
Company Personnel	The Company's employees, directors and officers.
Compliance and Internal Audit Committee (CAC)	The Compliance and Internal Audit Committee will be composed of the Compliance Officer, one member of Internal Audit, both independent, and may also include representatives of Human Resources, the Legal Team, Finance and
Compliance Structure	Refers to the Company's compliance organization consisting of the Compliance and Internal Audit Committee, Local Compliance Officers, and designees appointed by the CAC to manage compliance issues and the use of DirectLine, as outlined in the Code of Ethics.
Code of Ethics	It refers to the Code of Ethics and Conduct, approved and in force on 15 March 2016, covering a wide range of business practices and related activities and reviewed periodically to adapt it to any law or code in force.
Continuing Medical Education (CME)	It refers to continuing medical education (CME) that helps ensure that Health Professionals receive the latest and most accurate knowledge and information in the therapeutic areas and related interventions, which are decisive for the improvement of patient care and the global health system.
Controls	The Audit and Compliance Departments will submit periodic plans to the CAC with the key controls and audits that must be implemented to supervise compliance with the Code of Ethics, the ABC Manual and other company policies.

External Part(ies)	<p>It refers to any third party (natural or legal person, public or private) regardless of the capacity under which it acts, who 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 - Healthcare Professionals; d. HCO - Healthcare Organizations; e. OP - Patient Organizations; f. Chambers of commerce, industry associations, professional or consumer associations; g. Clients; h. Suppliers; and i. Any agent acting on behalf of such third party.
Government Officials	<p>Refers to a natural person (regardless of category or title) who is an official, employee, or who is applying for office in a Government Organization or who otherwise provides public services for the same.</p>
Governmental 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 wholly or partially owned or financed by the state; (b) Public international organizations (e.g., United Nations, Olympic Committees, World Bank, World Trade Organization, World Customs Organization, World Intellectual Property Organization, Organization for Economic Cooperation and Development); and (c) Political parties
Health Advisors	<p>Healthcare professionals who act as advisors, advisory board members, opinion leaders, speakers, speakers, or chair or moderate seminars.</p>
Healthcare Organizations (HCOs)	<p>It refers to an entity (whether state-owned, state-funded, or private), usually composed of health professionals and/or providing health care and/or research in the field of health.</p>
Healthcare Professionals (HCPs)	<p>It refers to a natural person (regardless of rank or title) belonging to the medical, dental, pharmaceutical or nursing profession, or to any other person who in the course of his or her professional activities may, where appropriate, prescribe, recommend, participate in, purchase, supply, dispense or administer pharmaceutical products.</p> <p>This also includes business managers, executives, administrators, and directors of recruitment, finance, or practice within public or private healthcare 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 that is tasked with ensuring compliance in a subsidiary.</p> <p>Check who the Compliance Officer is in your workplace.</p>
Patient Organizations (POs)	Refers to a not-for-profit entity, composed primarily of patients and/or their caregivers, that represents and/or provides support regarding the needs of patients and/or their caregivers.
Compliance Department	<p>The Compliance Department will be responsible for reviewing compliance with the Code of Ethics, the ABC Manual and applicable laws and regulations in all forms of advertising and promotion of pharmaceutical products, especially when prescribing medicines.</p> <p>This team will review all advertising or promotional material to ensure that it is accurate, balanced, clear, scientifically based, and not false, misleading, or contraindicated, in light of laws, regulations, regulatory, health, or other standards, as well as company policies.</p>
Transfers of Value	<p>It refers to the Company's transfers of value to Healthcare Professionals or Healthcare Organizations.</p> <p>Transfers of Value will be disclosed in accordance with the requirements of applicable laws and local industry codes.</p>
We	It includes all directors, officers and employees of the Company.

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 avoid unethical, illegal or even criminal actions.

Note:

It is important to first read the entire Code of Ethics to understand the principles that should govern our conduct and to more easily identify the sections that deal most directly with Bribery and Anti-Corruption.

To avoid the risk of falling into certain behaviors that may be related to bribery and corruption, this ABC Manual summarizes the behaviors that 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, Healthcare Professionals, or any other Third Party;
- (b) When offering gifts, meals, travel, accommodation, events, and sponsorships, **we must 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 **exigency** and care when dealing with the Health Community; and;
- (d) We want to be **transparent** with information about Transfers of Value to Healthcare Professionals and Healthcare Organizations and are open to disclosing it publicly when required by local regulations or industry codes.

2.2 ALLOWED GIFTS

As a general principle, we will not pay bribes, either directly or indirectly, or offer, promise, or authorize anything of Value to be provided to any External Party (or to any person having a close relationship or common interest with the External Party) for the purpose of inducing it to avail itself of its influence or authority to secure an undue advantage to the Company, how to obtain or retain business or licenses, or to reward the External Party for having used influence or authority, guaranteeing an undue advantage to the Company.

Notwithstanding the foregoing, gifts to External Parties are permitted if they are genuine, reasonable, and appropriate under **all** of the following criteria:

- (a) They are permitted 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 for sponsorship and/or charitable donations);
- (d) They are reasonable as to their value in the country in question;
- (e) They are reasonable in their frequency;
- (f) They are appropriate given the circumstances in the country in question;
- (g) They are fully and precisely documented (without generic descriptions);
- (h) They are fully and accurately accounted for (no generic headings/descriptions);
- (i) They are offered in full transparency (not covertly); and
- (j) They are not made with the intent to obtain any undue or illegal advantage

Remember

Other requirements may apply depending on the nature of the gifts and the specific requirements of applicable laws. If you have any questions, please contact the Compliance Department.
compliance@insudpharma.com


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 ensuring whether in any circumstances the gift is legal, reasonable, appropriate and justifiable.

3. HOW TO ACCOUNT FOR GIFTS, MEALS, TRAVEL AND ACCOMMODATIONS, EVENTS, SPONSORSHIPS, AND CHARITABLE DONATIONS

Books, records and accounts must be kept and maintained for all permitted gifts in which they are collected in reasonable detail and fully and accurately reflecting their true nature (without generic headings/descriptions) and meeting **all** of 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 accounting differences, errors or omissions; and
- (c) All supporting documentation of permitted gifts **must be submitted and retained** in reasonable detail, fully and accurately reflecting the true nature of the gift (without generic descriptions).

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At a minimum, supporting documentation for all permitted gifts under this ABC Manual must include:

- The **name** of the person performing the work (indicating their position and department);
- The **name** of the **recipient** (if the recipient is a natural person, his/her title and/or employer);
- **Occasion** on which it is performed;
- **Cost** (broken down to the extent necessary for accounting and auditing purposes);
- **Date** on which gifts, meals, entertainment, travel, accommodations, promotional and marketing events, continuing education events, sponsorships, charitable donations, commissions to External Parties such as advisors, commissions to Business Partners, or samples of pharmaceutical products are delivered;
- Agreements that serve as the basis for sponsorship, charitable giving, or with External Parties in an advisory capacity or Business Partners.

4. GIFTS, MEALS, TRAVEL AND LODGING, EVENTS AND SPONSORSHIPS, CHARITABLE DONATIONS, COUNSELING SERVICES, PROMOTIONAL ACTIVITIES, AND OTHER TRANSACTIONS PERMITTED UNDER THE ABC MANUAL

All gifts, meals, travel and accommodations, events, and sponsorships directed to External Parties must:

1. 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), they must be reasonable in their frequency, they must be appropriate under the circumstances, they must be permitted by this ABC Manual, they must be fully and accurately documented and accounted for.
3. They must not be made with the **intention** of inducing the External Party to use its influence or authority to secure an undue advantage to the Company or for the purpose of rewarding the External Party for the use of its influence or authority to secure an undue advantage to the Company.

4.1 GIFTS

If they are not intended for Healthcare Professionals, Healthcare Organisations or Patient Organisations, low-value gifts may be offered to External Parties in certain limited circumstances, such as at trade fairs 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 the recipients to accept such gifts;
- (b) **Money** - it is expressly forbidden to offer direct payments in cash or cash equivalents;
- (c) **Size** - Small items are allowed in small quantity;
- (d) **Timing** - It is expressly prohibited to offer gifts during periods when decisions are considered or taken by the External Party in relation to the Company regarding the granting of business or any other advantage for the benefit of the Company; and
- (e) **Guests** - Offering gifts to spouses, family members, or guests of an Outside Party is not permitted.


Remember

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

Notwithstanding the above, please note that in many countries gifts addressed to Healthcare Organizations, Healthcare Professionals and/or Patient Organizations are usually not allowed unless they are medical training items or medical consumables.

All gifts addressed to Healthcare Organizations, Healthcare Professionals and/or Patient Organizations must be of low value. Before offering gifts to Healthcare Organizations, Healthcare Professionals and Patient Organizations, please check the applicable regulations and policies in your country. If you have any questions, please contact the Compliance Department: compliance@insudpharma.com

All gifts offered to Healthcare Organizations, Healthcare Professionals and/or Patient Organizations must be duly registered by the relevant business unit to enable their audit and oversight, to ensure compliance with the ABC Manual and to enable Value Transfer reporting.

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4.2 MEALS, ENTERTAINMENT, TRAVEL, AND LODGING.

Meals

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

Specific note:

Interrelationship with Healthcare Organizations, Health Professionals and Patient Organizations

Notwithstanding the foregoing, meals addressed to Healthcare Organizations, Healthcare Professionals, and Patient Organizations must be reasonable, must be held in appropriate venues, must be related to and limited to the scientific event or its objective, and must always conform to applicable laws.

Before offering gifts to Healthcare Organizations, Healthcare Professionals and Patient Organizations, please check the applicable policy in your country. If you have any questions, please contact the Compliance Department: compliance@insudpharma.com

Leisure or Entertainment

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

Specific note:

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

Notwithstanding the foregoing, entertainment directed to Healthcare Professionals must comply with applicable laws.


Entertainment for Healthcare Professionals must be pre-approved by the Compliance Department, Local Compliance Officer, or CAC.

Before offering entertainment to Healthcare Professionals, please check the applicable law and policy in your country. If you have any questions, please contact the Compliance Department: compliance@insudpharma.com

Travel & Accommodation

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

- **Program** – The Program of the event must be the main interest of the event and must cover the duration of the event with content generally adjusted to the hours in which 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;
- **Monetary Allowance** - It is expressly forbidden to offer monetary allowances as part of the event to compensate for time spent attending the event;
- **Daily Assignments** - Offering daily assignments as part of the event is expressly prohibited;
- **Additional Excursions** - Offering additional excursions as part of the event is expressly prohibited;
- **Meals** – Meals as part of the event must meet **all** of the following criteria:
 - Meals must conform to Section 4.2 of this ABC Manual; and
 - Meals must be ancillary/secondary to the event.
- **Gifts** - Gifts as part of the event must conform to the provisions of Section 4.2 of this ABC Manual;
- **Entertainment** - Entertainment as part of the event must conform to the provisions of Section 4.2 of this ABC Manual;
- **Assistance** - It is not permitted to provide logistical assistance in terms of travel and accommodation from the External Party beyond the duration of the event, even if they bear their own expenses;
- **Guests** - Invitations to the event for the Outside Party's spouse, family members, or guests are not permitted;
- **Payment** – Payment for travel and accommodation for the event must be made directly by the Company; and
- **Travel Agents** – The hiring of travel agents must be done according to the Business Partner's criteria.

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Specific note:

Interrelationship with Health Professionals, Healthcare Organizations or Patient Organizations

Notwithstanding the foregoing, travel and accommodations for Healthcare Professionals, Healthcare Organizations or Patient Organizations must be reasonable, appropriate in terms of the time and duration of the meeting, in accordance with applicable laws.

Before offering travel or accommodation to Healthcare Organisations, Healthcare Professionals and Patient Organisations, please check the applicable regulations and policies in your country. If you have any doubts, please contact the Compliance Department: compliance@insudpharma.com

Travel and accommodation for Healthcare Professionals, Healthcare Organisations or Patient Organisations must be approved in advance by the Compliance Department, Local Compliance Officer or CAC, so please check the applicable policy in your country before offering the same.

All travel and accommodation offered to Healthcare Organisations, Healthcare Professionals and/or Patient Organisations must be duly recorded by the relevant business unit to enable their audit and oversight, to ensure compliance with the ABC Manual and to enable Value Transfer reporting.

Other

All meals, entertainment, travel, and lodging offered to Healthcare Professionals must be properly recorded in compliance with the ABC Manual.

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

Events aimed at Healthcare Professionals, **Healthcare Organizations** or Patient Organizations must meet **all** of the following criteria:

- (a) **Prior written approval** – Events must be approved in advance by the Department Director, Compliance Department, Local Compliance Officer, or CAC;
- (b) **Merit** – The selection/invitation of Health Professionals must be based on merit in accordance with the knowledge and experience required for the event in question;
- (c) **Purpose**–When the object 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 program of the event should be the main interest of the event and should cover the duration of the event with content adjusted to the hours when the event is held;
- (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 place to hold the event
 - It must be in or near a city or locality that is a recognized scientific or business center and easily accessible to attendees (capitals and other large metropolitan cities considered as economic centers);
- (h) **Venue** – The venue of the event must meet **all** of the following criteria:
 - It must have all the commercial and technical facilities necessary to host the event and receive the attendees;
 - It should be appropriate to the circumstances (neither sumptuous nor excessive, even if the cost is low compared to other places);
 - It must not be known primarily for its entertainment or recreational offerings (e.g., golf clubs, spas, casinos, or located on beaches, rivers, or lakes); and
 - It should not be the main interest of the event nor should it be perceived as such.
- (i) **Meals, Travel, and Lodging** – Meals, travel, and lodging as part of the event must conform to the provisions of Section 4.2.
- (j) **Monetary Allowance** - It is expressly prohibited to offer monetary allowances as part of the event to compensate for time spent attending the event;
- (k) **Daily Assignments** - Offering daily assignments as part of the event is expressly prohibited;
- (l) **Additional Excursions** - Offering additional excursions as part of the event is expressly prohibited;
- (m) **Gifts**–Gifts as part of the event must conform to the provisions of Section 4.2 of this ABC Manual;
- (n) **Entertainment**–Entertainment as part of the event must conform to the provisions of Section 4.2 of this ABC Manual;

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

In relation to events aimed at Healthcare Professionals, Healthcare Organisations or Patient Organisations, the relevant business unit must keep a record of all promotional and marketing events and all continuing education events offered to Healthcare Professionals, Healthcare Organisations or Patient Organisations to enable auditing and supervision, to ensure compliance with the ABC Manual and enable Transfer of Value reporting.

4.4 GRANTS/SPONSORSHIPS

Grants, donations, and sponsorship of organizations and/or their activities must meet **all** of the criteria set forth in the [Internal Policy on Grants and Sponsorships](#).

4.5 USE OF EXTERNAL PARTIES AS HEALTH ADVISORS

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

- (a) **Merit** - The hiring of External Parties as consultants must be based on merit in accordance with the knowledge and experience required for the service in question;
- (b) **Legitimate Need** - The hiring of External Parties as consultants must 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 advisors for the intended use;
- (d) **Proof of Service** – Appropriate written documentation to prove that the services have actually been rendered;
- (e) **Number** – The number of External Parties as consultants must not exceed the number reasonably required by the service in question;
- (f) **Frequency** – The frequency of engaging External Parties as advisors should be reasonable;
- (g) **Prior written agreement** – No External Party acting as an advisor is permitted to intervene on behalf of the Company, unless there is an agreement between the Company and the External Party.
All such agreements (and any amendments thereto) shall be reviewed by the Legal Team prior to execution by the Company;
- (h) **Commissions and Payments** - All commissions paid to the External Parties as advisors 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 performed and responsibilities assumed. Payments made to any External Party in an advisory capacity must meet at least **all** of the following criteria:
- No direct cash payments will be made (payments must be made by bank transfers);
 - They shall not be made to any natural or legal person other than the External Party concerned or to a bank account outside the country in which the External Party in question has its residence;
 - They will be made only after the detailed invoice and supporting documentation have been received by the External Party, describing in full and accurately, the services actually provided and the expenses incurred;
 - They must be fully and accurately accounted for.
- (i) **Intent** - The engagement of External Parties as advisors must not be made with the intent to induce the External Party to use its influence or authority to secure an undue advantage to the Company or for the purpose of rewarding the External Party for the use of its influence or authority to secure an undue advantage to the Company.

Notwithstanding the foregoing, the hiring of, or the instructions of, Patient Organizations as advisors, 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 in accordance with the knowledge and experience required for the service in question;
- (b) **Preference** – Priority should be given to Business Partners that have their own internal Anti-Bribery and Anti-Corruption programs;
- (c) Only if the **risk** resulting from the risk map (Annex B within the **Business Partner Policy with a risk element**), is classified as "High", the potential organization must undergo the ABC Due Diligence verification, completing the corresponding questionnaire detailed in Annex C. Likewise, the External Party, carry out ABC Due Diligence actions contemplated in the risk map (Annex B), including the ABC Internal Assessment according to the model of Annex D within the Business Partner Policy with a risk element.
- (d) **Prior written agreement** – No Business Partner is permitted to act on behalf of the Company unless there is a written agreement between the Company and the Business Partner. All such agreements (and any amendments) shall be reviewed by the Legal Team prior to execution by the Company. All such agreements shall include the ABC Contractual Wording set out in Appendix A within the Business Partner Policy with an element of risk and the legal remedies available to the Company if a breach occurs;
- (e) **Commissions and Payments** - All commissions paid to Business Partners must be reasonable and proportionate to the services actually provided taking into account the market prices linked to those services and the time spent, work performed and responsibilities assumed. Payments made to any Business Partner must meet at least **all of** the following criteria:
- Payments must not be in cash (but must be made by bank transfers);
 - Payments must not be made to any natural or legal person other than the relevant Business Partner, or to a bank account outside the country in which the relevant Business Partner is based;

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- Payments shall be made only upon receipt of a detailed invoice from the Business Partner and supporting documentation fully and accurately describing the services actually rendered 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 the charges included therein do not show any differences and are fully and accurately documented; and
- Payments must be fully and accurately accounted for.

4.7 COMPANY STAFF

The hiring of the Company's Personnel must meet the following criteria:

- Merit** - The hiring of Company Personnel shall be based on merit in accordance with the knowledge and experience required for the position in question, including evaluation in terms of higher standards of ethics and integrity, which shall also be applicable to the promotion of Personnel in the Company;
- ABC Training** – Each new employee of the Company must complete an initial ABC Training (included in the mandatory Compliance course), as part of their incorporation before interacting with External Parties, and all employees of the Company's staff must complete the supplementary ABC Training as regularly as necessary;
- Refunds** – Refunds made to Company Personnel shall, at a minimum, meet **all** of the following criteria:
 - They must not be made to any natural or legal person who is not part of the staff of the Company in question, or to any bank account outside the country in which the Personnel of the Company in question reside;
 - It must be done only after receiving the detailed invoice and supporting documentation from the Company's employee that fully and accurately describes the expenses actually incurred;
 - Any employee of the Company who finally reviews and approves reimbursements to be made to the Company's Personnel, will ensure that no invoice refund is made until all the charges have been verified and no differences are appreciated and they are fully and accurately documented. All Company employees who ultimately review or approve reimbursements to Company Personnel will be held accountable if they fail to detect falsified recurring payments and reimbursements on claim forms and/or related supporting material; and
 - They must be fully and accurately accounted for.


4.8 PHARMACEUTICAL SAMPLES

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

- Legality** - the applicable laws and regulations of the receiving employer shall authorize the recipients to receive the samples;
- Recipient** – The Recipient of the samples shall be a Healthcare Professional authorized to prescribe the pharmaceutical product in question;
- Type of sample** – The sample(s) will be of new pharmaceutical products, in accordance with country standards;
- Presentation** – The sample(s) shall be the smallest presentation container of the pharmaceutical product in question;
- Purpose** – The purpose of providing samples should be for Healthcare 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 and in accordance with applicable laws and codes;
- Labelling and accompanying information** – Samples must include the following statement "Free medical sample - not for sale" and must be accompanied by a summary of the characteristics of the product, with information on the price, conditions of reimbursement of the price if 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 those pharmaceutical products that are prohibited from providing samples by the competent health authorities (such as pharmaceutical products containing psychotropic substances or narcotics or that generate addiction);
- Hospitals** – Samples provided to hospitals must meet the specific requirements of hospitals;
- Registration** - The samples provided must be fully and accurately accounted for; and
- Intent** - Samples shall not be provided with the intent to induce Healthcare Professionals to use their influence or authority to secure an undue advantage to the Company or for the purpose of rewarding the Healthcare Professional for the use of his or her influence or authority to secure an undue advantage to the Company.

All samples provided to the Health Professional must be duly registered in compliance with the ABC Manual. **Check to see if there are any company-specific policies and standards for your country.**

4.9 FREQUENCY OF PROMOTIONAL VISITS, PROMOTIONAL CALLS AND PROMOTIONAL CORRESPONDENCE

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Specific note:

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

All promotional visits, calls and promotional correspondence shall be reasonable in frequency, appropriate to the circumstances and shall conform to the laws and regulations governing the subject when prescribed.

Check to see if there are any company-specific policies and rules in your country.

4.10 CONTENT OF PHARMACEUTICAL PROMOTIONAL MATERIAL

Specific note:

Interrelationship with Healthcare 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

Offering Facilitation Payments is expressly prohibited.

Any other circumstance not listed in this ABC Manual on the subject matter of this ABC Manual must be approved in advance by the Compliance Department or by the CAC.

5. SOLICITING OR ACCEPTING BRIBES

We will not solicit, accept, or commit to accept, directly or indirectly, anything of Value from any third party for the purpose of inducing the Company or our Business Partners to use their influence or authority to secure an undue advantage for a third party, such as to obtain or retain business, or for the purpose of rewarding the Company or our Business Partners for the use of their influence or authority to ensuring an undue advantage to a third party.

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

It is expressly forbidden to accept direct payments in cash or cash equivalents from third parties.

Acceptance of gifts, meals, entertainment, or Anything of Value from third parties must:


- Be permitted by applicable laws.
- Be directly related to the promotion, demonstration or explanation of the third party's products and/or services.
- Be reasonable as to its value, as to its frequency and must not be made with the intention of inducing the recipient to use his or her influence or authority to secure an undue advantage to the third party, or for the purpose of rewarding the recipient for the use of his or her influence or authority to secure an undue advantage for the third party.

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

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

The Company is aware that it is often not possible to obtain prior written approval of a gift received from a third party, especially when it is received unexpectedly from a supplier or other business partner, as a gesture of goodwill. As a result, prior written approval is not required, although such business gifts must be reported and recorded when the value and/or frequency of business gifts is **excessive, even if it is considered a small courtesy of little value.**

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

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The Compliance Department is responsible for identifying and determining who will attend, the method, type and frequency of the ABC Training required under this ABC Manual. It will be determined based on any changes in risks, circumstances, best practices and/or applicable laws, time elapsed since the last ABC Training and other factors. The Compliance Department will report to the CAC and agree on any

The Local Compliance Officer will support the Compliance Department in implementing the ABC Due Diligence in each subsidiary or workplace.

All training and due diligence activities shall be duly recorded in accordance with the ABC Manual.

7. INFORMATION ON VIOLATIONS OF THE ABC MANUAL

Any transaction, no matter how insignificant, that may violate this ABC Manual under the **Code of Ethics and the Use of the Ethics Line should be reported.**

8. SUPPLEMENTATION TO THIS ABC MANUAL

The supplementary policy to this ABC Manual is an integral part of this ABC Manual and is detailed in the Company's Internal Supplier Policy. Reference the "**Business Partner Policy with an element of risk**"

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

Appendix B: contains the risk map when contracting with Business Partners.

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

Exhibit D: contains the Internal Valuation Document to be completed by the Company's contact person, upon completion of the applicable ABC Due Diligence actions (as described in more detail in Exhibit B) when the risk is rated as "High".

The Schedules may be subject to amendment from time to 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, on this ABC and/or on the applicable laws.