

	Document code: POL_CO_02	Version: 7	Effective date: 15.2.2026
Title of document: Corporate Policy ANTI-BRIBERY AND ANTI-CORRUPTION POLICY			

Authorization

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Date:	Date:	Date:

1. PURPOSE

The purpose of this policy (the “Policy”) is to define the fundamental principles, standards and controls to ensure compliance with all applicable anti-bribery and anti-corruption laws, regulations and codes, as well as to ensure that the Company’s business is conducted ethically and in a socially responsible manner. Swixx Biopharma is always committed to conduct business with integrity and has a zero tolerance of corruption and bribery in any form.

Swixx Biopharma and its affiliated companies (collectively, “Company”) are committed to comply with anti-bribery and anti-corruption laws, regulations and industry codes in all countries in which Company operates in relation to all activities performed by Company and any of its Partners.

2. SCOPE

This Policy is applicable to all Company employees, directors, agents, contractors, consultants, intermediaries, distributors, contracted representatives, third parties providing services to the Company, and any other individual or entity acting for or on behalf of the Company (collectively “Employees and Third Party Representatives”), anywhere in the world.

All Employees and Third Party Representatives must be informed about this policy and must commit to comply with it as well as with all applicable anti-bribery laws as a pre-requisite to act on behalf of, or jointly with Company. This policy should be read in conjunction with Company Code of Business Conduct.

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3. POLICY STATEMENT

Company is committed to conducting business in an ethical and honest manner and is committed to implementing and enforcing systems that ensure bribery is prevented. All Employees should bind to acting professionally, fairly, and with integrity in all business dealings and relationships in all countries in which we operate.

Company will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate.

3.1 Fundamental Principles

3.1.1 What is Bribery and Corruption

Bribery means offering or promising to give (or authorizing someone to offer, give, or promise to give) an improper advantage, directly or indirectly, with the intention of influencing or rewarding the behaviour of someone to obtain or retain a commercial or personal advantage/benefit.

Bribery can take many forms, and improper advantages can be Anything of Value, including but not limited to cash and cash equivalents (such as shopping coupons or vouchers), gifts, meals and other hospitality, entertainment, employment or service offers, donation and other contributions.

Bribery can also be categorized into two main types: **active** - refers to the act of offering, giving, or promising a bribe to influence someone's behavior **and passive** - involves the acceptance or solicitation of a bribe by the recipient, typically in exchange for influencing their actions or decisions.

Bribery is a crime and will always be prosecuted in compliance with the local criminal laws.

Principles

- **Zero Tolerance for Bribery and Corruption:** Company has a zero-tolerance approach to bribery and corruption and expects its Employees and Third Party Representatives it works with, to act with business integrity and in compliance with all relevant international and local legislation, including those related to anti-bribery and anti-corruption.
- Before offering, giving or promising **Anything of Value** to any person, Company Employees and Third Party Representatives should always ask themselves if their actions could be perceived as having an illegitimate purpose. If the answer is yes, **they must not proceed**. If they are in doubt, they must consult Company Legal or Compliance departments.
- All requests or demands for bribes, or Facilitation payments, must be reported to Legal or Compliance departments.

3.2 Bribes and Other Prohibited Payments

All Company Employees and Third Party Representatives must not make, offer to make, offer to use or promise to make Payments (regardless of whether the payment is actually made) or give Anything of Value directly or indirectly to any Government Official, HCP, or other third party representative to assist Company in obtaining or retaining an improper business advantage, whether or not any benefit is received.

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All Company Employees and Third Party Representatives must not request, agree to receive or accept, directly or indirectly, Anything of Value from anyone in return for providing an improper business advantage.

Company including its Employees and Third Party Representatives shall at all times conduct its business in a manner that is consistent with good professional and business ethics, all applicable laws in the territory, with a special focus on the Swiss Criminal Act, U.S. Foreign Corrupt Practices Act, the UK Bribery Act, EU and Council of Europe anti-bribery and local country laws, OECD and regulations and rules as they may be applied to its activities.

This document includes descriptions of situations that **may arise** in business interactions and that **are prohibited by Company**.

Employees and Third Party Representatives are encouraged to seek guidance if uncertain, whether some circumstances in their interaction do not raise a compliance issue.

The following activities are prohibited:

- (i) Any payment (or provision of Anything of Value) to induce a decision to select Company to provide any products or to induce HCPs to write prescriptions for Company products;
- (ii) Gifts, hospitality or other benefits or things of value provided to a Patient Groups, Politicians, Government Official or HCP (or their family members) intended to improperly induce HCPs to write prescriptions for Company products or to secure any other benefit;
- (iii) Non-medically relevant gifts and entertainment provided to a Government Official or HCP;
Note: *Company occasionally may provide inexpensive, branded or non-branded medical practice related items as gifts to Healthcare Professionals, under the following conditions (i) if they are inexpensive and of a modest value; and (ii) in accordance with the national and local laws, regulations and industry and professional codes of conduct of the country where the Healthcare Professional is licensed to practise; and (iii) if they are allowed by Partner contracts.*
- (iv) Payments or donations to foundations controlled by or closely associated with HCPs or other Government Officials or that are affiliated with institutions that are Company's customers are prohibited unless such payment or donation is legitimate. Charitable contributions and bequests must never be made in order to gain favour or influence.
- (v) It is strictly forbidden to misuse the product samples distribution in order to achieve any forbidden activities whatsoever.
- (vi) Facilitation payments (i.e. a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage) or other benefits to customs brokers or other third parties to expedite or secure Active Pharmaceutical Ingredients (API) are prohibited.
- (vii) Payments or other benefits for the purpose of securing any confidential, proprietary or competitor confidential information;
- (viii) Any fees, commissions, profit sharing agreements or other improper payments to HCPs to encourage the use of Company products;
- (ix) Payments to influence any act or decision of a Government Official (such as awarding a government contract or providing non-public information about a government tender);
- (x) Payments to influence the Government Official to abuse his or her power for private gain;

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- (xi) Payments to induce a Government Official to perform or fail to perform any act (such as granting a license or failing to inspect a facility);
- (xii) Payments to induce a Government Official to use his or her influence with a government or government instrumentality to affect or influence any act or decision of a government or instrumentality;
- (xiii) Paying travel expenses of any regulatory, customs, or otherwise similarly situated Government Official are prohibited, unless expressly pre-approved by the Corporate Legal Department for legitimate business needs (such as, for example, regulatory inspections of Company' facilities).
- (xiv) Consulting contracts or fee-for-service arrangements with HCPs must be for legitimate and bona fide services at fair market value. Company strictly prohibits consulting fees for services not required or performed, arrangements or transactions with HCPs at more than fair market value, unnecessary market research compensation, or similar arrangements.

3.3 Corruption

Company maintains a zero-tolerance approach to corruption and strives to foster a culture of integrity, transparency, and accountability across its operations and business relationships.

Corruption is the broad term for dishonest misuse of power for personal gain, while bribery is a specific type of corruption involving offering, giving, or accepting something valuable (money, gifts, favours) to influence an official action or decision. So, all bribery is corruption, but not all corruption involves bribery; corruption also includes nepotism, embezzlement, influence peddling, and favouritism.

3.4 Money Laundering

Company aims to prevent money laundering and to ensure that Company activities and transactions are conducted transparently, lawfully, and in line with applicable anti-money laundering requirements.

Money laundering is an illegal process of concealing the origins of money that was obtained illegally by passing it through a complex sequence of banking transfers or commercial transactions. The overall scheme of this process is aimed to return the "clean" money to the launderer in an obscure and indirect way.

We do not conduct transactions that involve benefit, property or proceeds resulting from crime including bribery, fraud and tax avoidance. Conducting those transactions may result in a breach of anti-money laundering laws and may require external reporting.

3.5 Tax evasion

Company expects lawful and ethical tax conduct and will not engage in, support, or facilitate tax evasion in any form.

Tax evasion is an illegal activity in which a person or entity deliberately avoids paying a true tax liability. We do not facilitate the evasion of taxes.

3.6 Fraud

Company works to prevent, detect, and address fraud by maintaining appropriate controls, accurate records, and clear expectations for ethical behaviour in all business activities.

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Fraud might be interpreted as any illegal act characterized by deceit, concealment, or violation of trust. These acts may or may not involve the application or threat of violence or of physical force. Fraud is perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.

Fraud may involve:

- (i) falsification or alteration of accounting records,
- (ii) misappropriation of assets or theft,
- (iii) suppression or omission of the effects of transactions from records or recording of transactions without substance,
- (iv) intentional misapplication of accounting policies or wilful misrepresentation of transactions or of the entity's state of affairs,
- (v) misapplying corporate or bank funds.

Fraud may also involve manipulation of information system applications and data for personal advantage.

3.7 Third Party Due Diligence

Company requires that its Third Party Representatives apply the same principles and anti-bribery standards when acting for or on behalf of Company. Company will not perform any illegal activity whatsoever through any third party and prohibits its Third Party Representatives to do so. If any corrupt or unethical behaviour and/or actions of a Third Party Representative do occur, it will be treated as a serious material breach of the contract between Company and such third party and it may lead to immediate termination of the contract.

Third party's anti-bribery due diligence is one of the key components of Company Anti-Bribery Compliance Program. Due diligence and monitoring of certain relationships with Third Party Representatives are critical in mitigating bribery and corruption risk. Due diligence refers to the analysis that is undertaken prior to entering into an agreement or transaction with another party and includes determining and documenting a Third Party Representative's integrity and reputation and identifying potential bribery and corruption issues that could arise from the relationship. Company will perform due diligence in accordance with good professional practice in order to minimize the risk of inappropriate or illegal actions of Third Party Representatives. Due diligence results are documented in the Due Diligence Summary Report, which is archived by the Compliance department.

The overall objective in conducting due diligence is to understand and evaluate the initial and ongoing risk of doing business with a particular third party. Company has implemented risk mitigation measures to address risks that may have been identified in course of a due diligence assessment, as well as during the entire lifecycle management of the third party. Risk mitigation may include contractual provisions, training and monitoring and any other relevant action.

All agreements with third party should be documented in writing with a full description of the work to be undertaken, payment arrangements and terms, main compliance requirements.

Company Employees who engage Third Party Representatives as Partners that act on behalf of Company must ensure that the Third Party Representative:

- (i) Is subject to appropriate due diligence in accordance with Company procedure related to Third Party Due Diligence; to this end, Company Employees should avoid engaging with any Third

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- parties which are known to be involved in, have resulted in or are reasonably suspected (following due diligence activities) of paying bribes.
- (ii) Is instructed on Company's requirements under this policy and other relevant standards prior to conducting its services transactions.
 - (iii) Agrees to payment terms and documentation requirements consistent with this policy and it has its activities and reimbursable expenses monitored to ensure compliance with this policy (i.e. appropriate documentation and justification is provided before paying fees and expenses, it has a system for monitoring red flag activities, and for questioning and avoiding unusual or excessive expenses).
 - (iv) Commits to anti-bribery and business ethics requirements in the related agreement and it agrees that our agreement with the third party can be terminated for non-compliance with Company procedures and policies and/ or applicable laws, rules, or regulations.

3.8 Record-keeping

All financial records must be kept as required by the local legislation of the relevant country and appropriate internal controls must be in place and operated to ensure that there are no breaches of relevant local legislation or any of the Company Standard Operating Procedures. Evidence of such payments and their legitimacy must be identified and recorded.

Each Employee must ensure all expense claims are submitted in accordance with the relevant expenses procedure and must specifically record the reason for the expenditure. In addition, a written record of all hospitality or gifts accepted or offered must be declared, reviewed and approved by direct manager and it has to be properly archived.

All accounts, invoices, memoranda and other relevant documents and records relating to dealings with Third Party Representatives, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. It is prohibited to keep any account "off-book" or to create false or deceptive entries.

3.9 Training and communication

Training on this policy is an integral part of the induction process and is mandatory for all new Employees and Third Party Representatives. All Company employees and contractors must understand their obligations and responsibilities relating to this topic and live the expectations of this policy. To this end, they will receive relevant information and regular training on the principles and requirements of this policy. Relevant Third Party Representatives will be informed about Company policy and procedure requirements.

Training is performed in accordance with the Company Training procedure (SOP-GE-05).

3.10 Auditing and Monitoring

Company and many of its business corporate partners will periodically audit and continuously monitor compliance with this policy through anti-corruption compliance assessments and other related monitoring initiatives. This will include management reviews to be conducted under the supervision of the Compliance department, as well as regular internal audits in accordance with Internal audit and Monitoring procedure.

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3.11 Reporting Responsibility

Employees who believe their conduct or that of a fellow employee, Third Party Representatives may potentially violate or have violated any laws related to this policy, or any portion of it have an obligation to report it immediately to his/her Manager, Legal or Compliance departments.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all working for Company or under Company control. All Employees are required to avoid any activity that might lead to, or even suggest, a breach of this policy.

Breaches of this policy may lead to disciplinary and other actions, which may include termination of employment (for Company Employees) or contractual relationships (for third parties) and any other applicable action.

Due to the very serious legal implications of bribery and corruption, all violations of that nature or potential violations of Company policies and procedures in this regard, should be promptly reported to the Legal and Compliance departments.

It is strictly prohibited to retaliate against any individual who seeks advice in good faith, raises concern, reports misconduct or provides information for any investigation.

Employees may contact the Whistleblowing line (<https://whistleblowersoftware.com/secure/swixxbiopharma>) 24 hours a day, 7 days a week and investigation will be initiated in accordance with Business Ethics Reporting Policy and Investigational Procedure for Potential Compliance and Ethics Incident.

Third Party Representatives are expected and encouraged to seek guidance, raise concerns and to contact Company to ask questions and/or report concerns on the following link compliance@swixxbiopharma.com about any potential misconduct or unethical behavior by Third Party Representatives, Company or their affiliated parties. The online option allows users to submit a report anonymously. Company is committed to non-retaliation and will maintain appropriate confidentiality and anonymity with respect to all disclosures.

4. ROLES AND RESPONSIBILITIES

Roles	Responsibilities
General Manager / Head of Business Units in the respective countries	- Actively and explicitly support this policy, by their own actions, through discussions with staff and with senior management. - Provide the resources necessary to support implementation and maintenance of this policy, including training. This includes ensuring that the right on boarding processes is in place to ensure all new Employees are aware of and understand Company requirements and agree to follow them by signing the attached certification at the time of on boarding. All staff are also responsible for as the performance of due diligence for third party as necessary with a follow-up once we engaged business with a third party. - Ensure full compliance with the relevant laws, regulations, industry codes, company standards, this procedure as well as specific conditions

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	set forth in the Agreements with business Partners or their reasonable request. • Ensure periodic assessments are performed to verify that related activities are in compliance with this policy.
Compliance	• Support implementation of the requirements of this policy and provide interpretation. • Oversee the immediate investigation of any alleged violations of this policy, reviewing this policy annually and revising when required. • Ensure policy distribution, certification and related training.
Employees, Contractors and Third Party Representatives	• Employees, contractors working with third parties are responsible to make sure Partners and Third Party Representatives are aware, understand and follow the requirements of this policy. • Employees/contractors who believe their conduct or that of a fellow employee or related Third Party Representatives may prepare or have violated any such laws, or any portion of this policy have an obligation to report it.

5. DEFINITIONS

Term	Definition
Anything of Value	Any benefit or gain offered or paid, that includes but is not limited to cash, gifts, business meals, hospitality, entertainment, travel expenses including airfare and lodging, offers of employment, favours and other benefits. Anything of value may also include event sponsorships, fee for service contracts, fellowship support, research grants, funding arrangements, discounts, rebates, political contributions and charitable contributions made at the request of, or for the benefit of a Government Official or HCP, his or her family, or other relatives, even if made to a legitimate charity.
Affiliate	Each entity in which Company, has direct or indirect ownership interest.
Bribery and Bribe	Bribery means offering or promising to give (or authorizing someone to offer, give, or promise to give) an improper advantage, directly or indirectly, with the intention of influencing or rewarding the behaviour of someone to obtain or retain a commercial or personal advantage/benefit. Bribery can take many forms, and improper advantages can be Anything of Value, including but not limited to cash and cash equivalents (such as shopping coupons or vouchers), gifts, meals and other hospitality, entertainment, employment or service offers, donation and other contributions. The bribe is the gift bestowed to influence the recipient's conduct.
Corruption	Corruption is the broad term for dishonest misuse of power for personal gain, while bribery is a specific type of corruption involving offering, giving, or

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	accepting something valuable (money, gifts, favours) to influence an official action or decision. So, all bribery is corruption, but not all corruption involves bribery; corruption also includes nepotism, embezzlement, influence peddling, and favouritism.
Facilitation Payment	A payment made to expedite or secure the performance of a routine service or action by a Government Official that Company is otherwise entitled to receive.
Fraud	Any illegal acts characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the application or threat of violence or of physical force. Fraud is perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage.
Government Official	A government official may include anyone, regardless of rank or title, who is: • An officer or employee of any local, provincial, or national government, including government agencies. Examples: members of parliament, police officers, firefighters, members of the military, tax authorities, customs inspectors, food and drug agency regulators, etc. • A director, officer, representative, agent, or employee of any government-owned or controlled business or company • Any person with the responsibility to allocate or influence expenditures of government funds, including person serving in unpaid, honorary, or advisory positions (including private practice, where HCPs are prescribing, recommending reimbursed products or products funded by Government). • An officer or employee of a public international organization. Examples: United Nations, International Olympic Committee, International Red Cross, World Bank, etc. • Any person acting in an official capacity or on behalf of any government or public international organization • Any officer to employees of a political party • Any candidate for political office • A close relative (e.g., parent, sibling, spouse, or child) of any of the above. • In addition, the national country regulations may define other criteria for individuals being government officials from the local perspective.
Government Sponsored System	A healthcare program, system or facility which is in whole or part, owned, administered, funded or controlled by the government or a government instrumentality.
Health Care Professional (“HCP”)	Healthcare Professional (HCP) is any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in

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	the course of his/her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product. However, this definition may vary from country to country.
Money Laundering	Legitimization (washing) of illegally obtained money to hide its true nature or source (typically the drug trade or terrorist activities). Money laundering is affected by passing it surreptitiously through legitimate business channels by means of bank deposits, investments, or transfers from one place (or person) to another.
Payments	Any and all compensation or remuneration, including but not limited to payments and reimbursements for personal or professional services, meals, travel, grants, sponsorships, research grants, clinical studies, professional meetings, product training, medical education, research funding, product development services, in-kind services (e.g., use of aircraft), advertising, promotion, and marketing expenses or support, and royalties or other payments for transfer of documented intellectual property.
Third Party Representatives	Includes any person or entity that represents or acts on behalf of Company, engaged to perform services that are expected to include cooperation with Government Officials and Healthcare Professionals and includes, but is not limited to, distributors, agents, consultants, intermediaries, contracted representatives, joint-venture partners and any other individual or entity acting for or on behalf of Company and custom brokers.

6. APPENDICES

A_1_POL_CO_02 Ethical Guideline and Examples

7. FORMS AND TEMPLATES

Not Applicable

8. REFERENCES

- Code of Business Conduct
- SOP_GE_05 Training
- SOP_CO_03 Third Party Due Diligence
- SOP_CO_04 Business Ethic Reporting
- SOP_CO_05 Anti-corruption and Disbursement review
- SOP_CO_08 Internal Audit and Monitoring

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- The UK Bribery Act 2010
(https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/832011/bribery-act-2010-guidance.pdf)
- Swiss Criminal act (<https://www.legislationline.org/documents/section/criminal-codes/country/48/Switzerland/show>)
- FCPA (<http://www.justice.gov/criminal/fraud/fcpa/docs/fcpa-english.pdf>)
- International Federation of Pharmaceutical Manufacturers and Associations (IFPMA Code of Practise - <https://www.ifpma.org/publications/ifpma-code-of-practice-2019/>)
- European Code on the Promotion of prescription-only medicines to, and interactions with, healthcare professionals (EFPIA Code) (www.efpia.eu)
- MedTech Europe Code of Ethical Business Practice (www.medtecheurope.org/resource-library/medtech-europe-code-of-ethical-business-practice/)
- ISO 37001: 2025 Anti-bribery Management Systems

9. CONTACT INFORMATION

Direct questions about this document to the Process owner:

Compliance department / Legal department / Ethics & Compliance Committee

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Version	Effective date	Revision date	Description	Author
1	15.08.2014	15.08.2017	First draft	S. Swanson
2	08.01.2015	08.01.2018	Change the responsible person for compliance. Change the template of Policy.	J. Cubric
3	15.01.2016	15.01.2019	Code and the title of the document was changed. Paragraph 3.2 was changed.	R. Matoniene
4	15.10.2016	15.10.2019	The title of document is changed. Minor changes in the text formatting. Anti-retaliation clause is added in section 3.8. Definition of HCPs has been updated.	J. Cubric
5	15.7.2020	15.7.2023	Definitions have been updated. Minor changes in text. New format of SOP was used.	K. Goraj
6	1.1.2022	1.1.2025	Section 3.9. Reporting responsibility has been slightly updated and “third party” was updated to “third party representative” to be in line with Third party DD process.	M. Lassakova
7	15.2.2026	15.2.2029	The document format has been updated from procedure to a policy framework. Policy statements and key principles have been updated. Appendix 1 - Ethical Guideline and Examples has been created.	M. Lassakova F. Messidoro

Ethical Guideline and Examples

This ethical guideline provides specific guidance and examples to help employees and Third Party Representatives identify and manage situations involving potential bribery and corruption.

Employees and Third Party Representatives are encouraged to seek guidance if uncertain, whether some circumstances in their interaction do not raise a compliance issue.

EXAMPLES OF PROHIBITED PRACTICES

(i) Payments to Government Officials

- Making any payment, offering anything of value, or providing benefits to government officials to influence decisions or secure favourable treatment
- Example: Paying a customs official to expedite clearance without proper inspection
- Example: Offering a health ministry expensive gift in exchange for favourable decisions

(ii) Payments to Healthcare Professionals (HCPs)

- Providing cash payments, excessive gifts, or entertainment to HCPs to induce recommendations of Company products
- Example: Paying an HCP a consulting fee for services not actually performed to encourage prescribing Company products
- Example: Providing luxury travel to an HCP's family members in connection with a scientific conference

(iii) Facilitation Payments

- Making small payments to government officials to expedite routine governmental actions (even if common practice in certain jurisdictions)
- Example: providing other benefits to customs brokers or other third parties to expedite or secure Active Pharmaceutical Ingredients (API)

(iv) Kickbacks and Secret Commissions

- Paying or receiving undisclosed commissions, rebates, or kickbacks in connection with business transactions
- Providing or accepting hidden payments related to procurement or sales activities
- Example: A purchasing manager receiving personal payments from a supplier in exchange for awarding contracts
- Example: Offering hidden rebates to hospital procurement officers for choosing Company products

(v) Improper Use of Third Parties

- Using intermediaries, agents, or consultants to make improper payments on Company's behalf
- Creating arrangements with third parties that conceal bribery or lack legitimate business purpose
- Example: Hiring a "consultant" with no real function whose actual role is to pay bribes to government officials
- Example: Engaging a distributor known to make improper payments to secure market access

Ethical Guideline and Examples

(vi) Entertainment and Hospitality as Bribes

- Providing lavish entertainment, travel, or hospitality with the intent or appearance of influencing business decisions
- Offering excessive benefits that go beyond reasonable business courtesies
- Example: Providing VIP tickets and exclusive backstage access to entertainment events for regulators reviewing Company applications

(vii) Employment-Related Inducements

- Offering employment or internships to family members of government officials or business partners to gain improper advantage
- Example: Hiring the unqualified relative of a regulatory official while the official is reviewing Company's drug application

EXAMPLES OF SITUATIONS REQUIRING EXTRA CAUTION AND APPROVAL:

The following situations may be permissible but require enhanced due diligence, documentation, and pre-approval:

(i) Legitimate Consulting and Advisory Services with HCPs

- Engaging HCPs for legitimate consulting services at fair market value
- HCPs must have written contract, documented services performed, and reasonable compensation

(ii) Reasonable Business Courtesies

- Providing modest meals or refreshments in connection with legitimate business meetings
- Occasional entertainment/meal refreshment of reasonable value is appropriate business contexts
- Example: Taking an HCP to business lunch at a moderately priced restaurant to discuss product information

(iii) Travel and Accommodation for Government Officials

- Paying legitimate travel expenses for government officials for regulatory inspections or official purposes
- Must be for legitimate business need and reasonable in amount
- Example: Covering reasonable travel and accommodation for regulatory authority inspector conducting facility inspection

GUIDANCE FOR SPECIFIC SITUATIONS:

When in Doubt:

- If you are uncertain whether a payment or benefit constitutes bribery, do not proceed
- Consult with Legal or Compliance department before taking any action
- Document all decisions and approvals

Ethical Guideline and Examples

If Solicited for Improper Payments:

- Politely but firmly refuse
- Explain Company policy prohibits such payments
- Report the solicitation immediately to Legal and Compliance department
- Do not make the payment even if it means losing business or facing delays

Red Flags Requiring Immediate Reporting:

- Requests for payments to be made in cash or to third-party accounts
- Requests to falsify invoices or documentation
- Unusually high commissions or fees compared to market rates
- Third parties with poor reputations or links to government officials
- Payments requested to countries different from where services are provided
- Vague/unclear descriptions of services in contracts or invoices

Cultural Context:

- Local customs or common practices do not justify violations of this policy
- Company policy applies globally
- When cultural expectations conflict with policy, consult Compliance or Legal for guidance