POL 10-12-001
Acino Anti-Bribery and Anti-Corruption Policy

Version No: 03 **Effective Date: 31.05.2022**

Replaces: Version 2 dated 10.12.2018

	Date	Signature
Author		
Ingrid Eberle Global Head of Integrity and Compliance	/dated in eDMS/	/electronically signed in eDMS/
Review		
Christina Peusch Chief Legal & Integrity and Compliance Officer	/dated in eDMS/	/electronically signed in eDMS/
Marianna Kocherhan Head of Global Medical Affairs	/dated in eDMS/	/electronically signed in eDMS/
Approval		
Steffen Saltofte CEO	/dated in eDMS/	/electronically signed in eDMS/

Affected Site/s

This POLICY applies the following site/s (see also chapter on scope).

Acino International AG and all its legal entities

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1 INTRODUCTION

1.1 Objective

The objective of this Anti-Bribery and Anti-Corruption Policy is to establish high standards of ethical conduct under which Acino will interact with external stakeholders and Third Parties, in full compliance with applicable anti-bribery/corruption laws and regulations, including the US Foreign Corrupt Practises Act, the UK Bribery Act, respective national anti-bribery/corruption laws and relevant industry codes of conduct.

Acino interacts with, and provides support for, healthcare professionals ("HCPs"), healthcare organisations ("HCOs") and patient organizations ("POs"), with the goal and intention of improving and investing in healthcare and benefiting patients. Moreover, raising awareness about diseases of interest to Acino and educating HCPs about the safe and effective use of Acino products, including the safety profile of our drugs, is an important and necessary role for Acino personnel.

Acino interacts with key decision-makers in the healthcare industry such as health officials, payers and policy makers in order to gain more insights into unmet medical needs and patient care throughout a product's lifecycle. Some of these parties are Government Officials (GOs), and interactions with them carry a heightened risk of a perception of bribery or corruption. Moreover, public hospitals and HCPs working in public hospitals are considered GOs according to most anti-corruption laws.

In its day-to-day business, Acino also interacts with many other Third Parties, including vendors, suppliers, consultants, advisors, distribution partners, wholesalers and other logistics partners. Acino relies on its strong relationships with Third Party business partners in order to manufacture, market and distribute our medicines in the most impactful way possible. Many such business partners act as intermediaries for Acino ("Third Party Intermediaries", "TPIs"), by interacting or transacting business on behalf of Acino and representing Acino's interests towards other Third Parties, including in certain cases Government Officials. This Policy sets forth the high ethical standards Acino must follow when engaging and interacting with Third Parties, as well as the standards we expect our Third Party Intermediaries to follow.

It is vital that Acino personnel understand the guardrails for legitimate interactions and follow the highest standards of ethical conduct. This Policy is a critical component of ensuring such standards, thereby strengthening the basis for Acino's collaboration with the healthcare community and other Third Parties.

1.2 Scope

This Policy applies to Acino International AG and all entities that are directly or indirectly controlled by it (together, "Acino"). Moreover, TPIs shall receive a copy of this Policy (with or without Appendices) and shall be contractually bound to follow the relevant principles set out in this Policy. Adherence to this Policy is the responsibility of all employees, directors, managers and officers of Acino. Managers are responsible for the compliance of the departments they are managing and have the responsibility of communicating the importance of strict adherence to this Policy, and for appropriately addressing (in collaboration with Global and/or Regional Compliance) any violations of the Policy that may take place.

1.3 Deviations

Where local laws, regulations or industry codes of conduct to which Acino is bound are more stringent than the provisions of this Policy, the stricter standards always apply. Contact Regional Compliance if in doubt or you need more information. Where the rules described in this Policy are more stringent than local laws and regulations or applicable industry codes, the Policy is binding on Acino unless a deviation receives written approval from Global Compliance in advance. A request for deviation must contain sufficient detail, including the requested business practice, rationale for deviation, and summary in English of applicable local law/code, and a written copy or reference of the local law/regulation expressly permitting the requested practice must be attached.

1.4 Related Documents

As of the Effective Date of this Policy, the following Global Policies will be retired and no longer in effect:

Date/Version	Document Title
3 October 2019	Samples and Free Goods
Version 1, 4 July 2019	Acino Group Global Fees for Services (FFS) Policy
Version 2, 17 May 2018	Acino Group Global Fair Market Value (FMV) Policy
29 June 2020	Acino FMV Emerging Markets
Version 1, 2019	Educational Grants and Donations
1 January 2019	Travel, Gifts and Hospitality
2020	Hospitality and Value Limits Tables
18 January 2017	Global Health Care Compliance Guide (GHCCG)
18 January 2017	Acino Group – Hierarchy of Compliance Documents

The following Acino Policies, Quality Directives and SOPs are referenced in this Policy or address related topics:

Document Number (if applicable)	Document Title
N/A	Acino Group Code of Conduct
N/A	Competition Policy
N/A	Whistleblowing Policy
N/A	Global Third Party and Third Party Intermediary Due Diligence Manual
AQD 16-02	Group Legal Policy
SOP 10-11-003	Acino Code of Good Promotional Practices

1.5 Roles and Definitions

ROLES	
Accountable Person	The Accountable Person is the individual who has ultimate responsibility for an activity, interaction, engagement, or similar, and to ensure that the requirements of this Policy are fully met, appropriately documented and submitted for review, that no commitments are made until the requisite approval is obtained, and that the activity/interaction/engagement is executed as planned. The Accountable Person is typically the individual who initiates the review and approval process. In some regions, the term “Requester” or “Initiator” may be used to indicate the Accountable Person.
Advisory Board	An Advisory Board is an insight-generating activity that involves the engagement of external experts/advisors by Acino. It is a group of external experts convened by Acino to get their professional advice and insights on a specific topic for which the expertise and knowledge are not available within the company. Advisors (experts in their areas) could be healthcare professionals (HCPs), payers, patients, representatives of patient

ROLES	
	associations, patient advisors and non-HCP specialists, e.g. Market Access specialists.
Compliance (Regional or Global)	Compliance is the Acino function that has primary responsibility for the management of integrity and compliance matters. Regional Compliance has primary responsibility for day-to-day management of compliance matters in the countries in their region, including consulting with Accountable Persons and monitoring compliance with this Policy. Regional Compliance may set regional/local requirements that are part of the approval workflows for certain interactions or activities that are addressed in this Policy. Regional Compliance may delegate specific tasks to local compliance colleagues/liaisons. Global Compliance has primary responsibility for setting the minimum integrity and compliance standards for the Acino Group, and for addressing questions and issues that are escalated from the Regions, and for approval of deviations and exceptions to the principles and standards in this Policy.
Medical (Regional or Global)	Medical is the Acino function that is uniquely capable of assessing Acino's legitimate need for scientific/medical advice, the scientific/medical value of an activity, engagement or interaction, the background and qualifications of a healthcare professional and related scientific/medical matters. Medical must act independently of commercial objectives. Global Medical may delegate specific tasks to Regional Medical. Regional Medical may delegate specific tasks to local medical colleagues.

DEFINITIONS	
Donation	Donations are support provided to a charitable organization, non-profit organization or public entity such as a public hospital to further that organization's / entity's mission. Donations may be financial support or in-kind donation of items or services for charitable or humanitarian purposes, and always without commercial motive. A Donation is distinguished from a Grant in that the latter is connected to Acino's mission to advance scientific progress, medical education and healthcare generally with the support going to a particular initiative, project or activity, while the former addresses broader humanitarian causes (*e.g.*, support for disaster relief; acute public health needs) and may include unrestricted support, meaning that the support is not tied to a particular project/activity/event, but rather, is general support for an organization's mission.
Government Official (GO)	GOs include any official, employee, agent or consultant of a government agency or other governmental unit, political party, party official or candidate, or public international organization, as well as officers and employees of government-owned companies, or companies substantially controlled by such governments. Health Ministries and government-owned hospitals often employ healthcare professionals (HCPs) who may be Government Officials under local law; for purposes of this Policy, however, such HCPs who are GOs are treated as HCPs rather than as GOs. As a general rule, GOs include any individual: (a) encountered while working at a government facility, (b) representing themselves as a GO, such as a custom official, inspector, auditor, investigator, elected official or employee of a government ministry or agency, (c) who provides a primary business address or email address associated with a government facility or entity, (d) who uses a military title or rank, or (e) who is otherwise known or believed to be a government or public employee.

DEFINITIONS	
Grant	Grants are support (financial or in-kind) provided to a healthcare organization where Acino gets no benefit in return and has no influence over the underlying project/event. The ultimate purpose must be the support of healthcare-related education, information, research, patients or public health generally (absent prior written approval by Global Compliance, no support for ordinary business expenses). Research grants are a specific type of Grant (see Appendix C below). If the purpose is unrestricted (that is, not tied to a specific project/activity/event), then the support is properly characterized as a Donation (i.e., there are no "unrestricted grants").
Healthcare Professional (HCP)	An HCP is any member of the medical, dental, pharmacy or nursing professions or any other person who in the course of his or her professional activities may prescribe, recommend, purchase, supply, sell or administer a pharmaceutical product.
Healthcare Organization (HCO)	An HCO is an organization that is comprised of HCPs and/or that provides healthcare or conducts healthcare research.
Patient Organization (PO)	A PO is a not-for-profit institution that primarily represents the interests and needs of patients, their families and/or caregivers.
Sponsorship	Sponsorship is the provision of support to a healthcare organization, or to a Third Party organizing entity on behalf of a healthcare organization, where Acino gets a commensurate benefit in return (e.g., a booth, a symposium slot). The ultimate purpose of the sponsorship must be the support of healthcare-related education, information, research, patients or public health generally. Absent prior written approval by Global Compliance, a sponsorship may not provide support for ordinary business expenses.
Support for Education	Financial support (reasonable travel expenses, accommodation expenses and/or registration fees) provided by Acino to qualifying healthcare professionals, either directly or indirectly through their healthcare organizations, to attend relevant medical or scientific educational events, their attendance at which will bring value to the practice of medicine and/or scientific progress and ultimately to patients.
Third Party	A Third Party is a person or organization supplying products or services to Acino, or buying products or services from Acino. Third Parties are not part of, or directly employed by Acino. Typically, Third Parties do not represent or act on behalf of Acino, nor are they integrated into Acino's commercialization structure (e.g. a wholesaler that is purchasing and selling products entirely at their own risk and account). A Third Party Intermediary (TPI), see definition below, is a special type of Third Party.
Third Party Intermediary (TPI)	A TPI is a company or individual that represents, interacts or transacts business with another third party on behalf of, or in the name of, Acino. Examples include a distribution partner that has a sales force detailing Acino's products to HCPs, a consulting company representing Acino's interests in exchanges with a regulatory authority or another third party, or any other business partner that may be interacting with Government Officials or other third parties on Acino's behalf. In contrast, see definition of Third Party.

1.6 Related Appendices

- **Appendix A (Roles of Accountable Person and Mandatory Approvers)**
- **Appendix B (Ban on Gifts and Exceptions)**
- **Appendix C (Requirements for Grants)**
- **Appendix D (Requirements for Sponsorships)**
- **Appendix E (Methodology for Setting Fair Market Value of Payments to HCPs)**
- **Appendix F (Requirements for Engagements of HCPs/HCOs)**
- **Appendix G (Requirements for Events and Support for Education)**
- **Appendix H (Requirements for Distribution of Samples of Prescription-Only Products)**
- **Appendix I (Requirements for Donations)**

2 GENERAL GOVERNING PRINCIPLES

The following principles apply to Acino's interactions with Third Parties, including but not limited to Healthcare Professionals (HCPs), Healthcare Organizations (HCOs), Patient Organizations (POs), Government Officials (GOs) and Third Party Intermediaries (TPIs).

2.1 No Bribery or Improper Advantages or Incentives

The highest standards of integrity apply to Acino's interactions with Third Parties. Acino has a zero tolerance for any form of corrupt business practice, including bribery. Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement or incentive to act in a certain way that is illegal or a breach of trust. An example of bribery is the giving of money in order to unduly influence the performance of the recipient's (or someone else's) professional duties or to obtain an undue business advantage.

There must be a legitimate business purpose behind everything we do. Moreover, the possibility that an activity could be perceived as an improper inducement or benefit must be considered when deciding whether to engage in that activity. The same standards apply to the receipt of benefits. It is forbidden to accept or request an improper benefit for the performance of professional duties.

Acino has a zero tolerance policy in respect of both direct and indirect bribery. Direct bribery occurs when an employee engages in an act that constitutes bribery. Indirect bribery occurs when a Third Party Intermediary (TPI) commits bribery when representing or interacting on behalf of Acino. Acino has a legal obligation to take adequate measures to prevent indirect bribery by our TPIs. This Policy is one of the critical components of Acino meeting this legal obligation.

2.2 Payment of Fair Market Value for Services Rendered

In line with applicable anti-bribery laws, other relevant regulations and industry codes, Acino compensates Third Parties based on the fair market value of services provided to meet a legitimate business need of Acino ("Fair Market Value" or "FMV"). Direct or indirect payments in excess of Fair Market Value run the risk of being seen as improper incentives or bribery.

Fair Market Value is defined as the price at which goods or services would be exchanged between a hypothetical willing and able buyer and a hypothetical willing and able seller dealing at "arm's length" in an open and unrestricted market, where both parties are fully informed of the relevant facts and have no external pressures to complete the exchange. Fair Market Value must never take into consideration the recipient's ability to influence an improper business benefit or to generate business or referrals that could result in business.

Specific standards apply to the determination of Fair Market Value in respect of Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs) (see Section 3.4 below).

2.3 Strict Scrutiny of Interactions with Government Officials

In order to ensure strict compliance with national and international Anti-Corruption Laws, such as the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act, interactions with all Government Officials (GOs) must comply with the strict standards in respect of transparency and conflicts of interest. Acino only enters into agreements with GOs in cases where the business need is undeniable and no reasonable alternative exists. Section 4 below sets forth more detailed requirements regarding Acino's interactions with GOs.

2.4 No Facilitation Payments

Facilitation payments are not allowed, except in the rare case of a threat to human life or liberty which must be followed by a timely report of the incident to Global Compliance. A facilitation payment is the payment of a relatively small amount of money or the granting of some other benefit to usually low-

ranking government officials, for their own personal benefit, with the aim of speeding up the performance of an official act to which the person making the payment/granting the benefit is entitled.

2.5 Separation between Scientific and Commercial Activities

Acino engages in various scientific/educational activities and provides support for certain scientific/educational initiatives as part of its commitment to improving healthcare and the quality of life of patients. All promotional and non-promotional communications follow the standards set forth in the *Acino Code of Good Promotional Practices* (see SOP 10-11-003).

Acino maintains an appropriate separation between scientific and commercial activities, and does not interject commercial influence into decision-making regarding Grants, Sponsorships, Donations, support for medical education and scientific research, or the generation and reporting of clinical information.

Acino respects the scientific independence and integrity of Healthcare Professionals (HCPs) and Healthcare Organizations (HCOs). This requires the application of good business judgment to all interactions with HCPs/HCOs, including accurate and truthful documentation in furtherance of full transparency.

All interactions with patients and Patient Organizations (POs) are strictly non-promotional and must benefit them by raising disease awareness and education about the disease of interest, while contributing to the ethical delivery of healthcare.

2.6 Strictest Standards Apply in Case of Cross-border Interactions

When an interaction involves more than one jurisdiction (*e.g.*, Third Party Intermediary is based in Country A and providing services in Country B; or location of Healthcare Professionals (HCP) is Country A, and she is being provided educational support to attend an educational event in Country B from the Acino legal entity in Country C), then the laws and industry standards of all relevant jurisdictions must be followed. Relevant jurisdictions include the country of the Third Party/HCP, country of each Acino legal entity involved in the interaction, and the country where the activity/services are taking place. Where there is a conflict, the strictest standards must always be applied.

2.7 Accurate Books and Records

Acino must document its interactions with all Third Parties thoroughly and accurately. All payments and any other transfers of value must be recorded accurately, completely, and in a timely manner in all appropriate Acino systems at the level of detail required under applicable business rules and procedures (*e.g.*, purchase orders, invoices, itemized receipts and other documents supporting the payment of expenses).

Where approvals and supporting documentation/information are required under this Policy, the Accountable Person is responsible for ensuring that proof of approval and, where applicable, the supporting documentation/information, are retained, stored and archived appropriately for audit and inspection purposes.

In the context of Acino's engagements of HCPs/HCOs for services, evidence of delivery, where not obvious and indisputable, must be collected and retained prior to Acino's payment of such services.

2.8 Transparency

There is a growing expectation worldwide for transparency into how life sciences companies such as Acino conduct business with HCPs and other players in the healthcare community. Transparency requirements vary from country to country. Acino complies with all applicable laws and any applicable industry codes regarding transparency reporting. Regional Compliance is responsible for tracking our local legal obligations with respect to transparency, as well as any voluntary commitments (e.g., membership in an industry association, contractual commitments). Where transparency obligations or

commitments exist, local management is responsible for ensuring (with support from Regional Compliance) that the requirements are met, and that the appropriate systems are in place to collect and report the relevant data.

Acino should, where applicable, provide prior written notification of any transparency obligations to HCPs, including the purpose and scope. When required, Acino shall obtain prior written approval of the HCPs to any disclosure of data relating to them, and, where relevant, obtain their consent to the processing of personal data; however, where reporting is required by law, Acino does not require prior consent from the HCP for payment disclosure purposes, as the requirement imposed by national laws provides legal grounds for the process of HCP personal data.

2.9 Local Implementation

This Policy sets forth the minimum ethical standards applicable to the entire Acino Group. While this Policy contains certain bright-line rules, it is generally a principles-based policy that sets forth the overarching values and standards that must inform all operating decisions.

Local and/or Regional standards may be stricter than the standards set forth in this Policy. In cases where applicable law is stricter than the standards set forth in this Policy, the local law or regulation must always take precedence.

Regional Compliance is responsible for implementing local/regional processes, including setting approval workflows, which are necessary and appropriate to operationalize the ethical principles set forth in this Policy. Regional Compliance should consider the compliance maturity of their organizations in deciding whether additional local/regional policies are required, and whether such policies should follow a more rules-based approach with bright-line standards and more detailed guidance.

2.10 Roles of Accountable Person and Mandatory Approvers

Appendix A sets forth information on the role of Accountable Person for the various types of interactions, projects and initiatives that are governed by this Policy (i.e., which functions can hold the role of Accountable Person), as well as any approvers whose review and approval is required under this Policy before the Accountable Person can proceed. This guidance should always be consulted to ensure that the correct functions are taking on the role of Accountable Person and all the mandatory approvals have been obtained. In addition to any mandatory approvers under this Policy, there may be approvals required under internal Acino budgeting or other business processes.

Regional Compliance is responsible for ensuring that the Region has a process in place for the review, approval, and monitoring of the various types of interactions, projects and initiatives that are governed by this Policy. Ideally, this process should be supported by a system that provides overviews of relevant information, supports auditing and monitoring and has safety features in place to ensure adherence with limits. See Section 12 of this Policy for a description of auditing and monitoring.

3 INTERACTIONS WITH THE HEALTHCARE COMMUNITY

In addition to the General Governing Principles set forth in Section 2 above, the following standards apply to all of Acino's interactions with, and support for, the healthcare community, including Healthcare Professionals (HCPs), Healthcare Organizations (HCOs) and Patient Organizations (POs).

3.1 Hospitality, Venue, Location and Expenses

Any hospitality, including meals and refreshments, offered by Acino must be modest and reasonable. When interacting with HCPs, meals and/or refreshments are considered reasonable if: (a) they are moderate in frequency, nature and value as judged by local standards and consistent with limits published by Regional Compliance, and (b) they are offered in connection with an educational event or a technical discussion/engagement of the HCP(s), and (3) are only offered to participants of the event/discussion/engagement.

By way of example:

- if allowed under local law, a sales representative may bring a modest lunch to a lunchtime promotional or non-promotional meeting with an HCP.
- modest refreshments may be offered to participants during a break or at the conclusion of an Acino-organized educational event.

For on-line/virtual events or interactions with HCPs, unless special pre-approval is obtained from Global Compliance, meal vouchers, meal boxes or meal delivery (or anything similar) are not allowed.
The venues and locations of Acino-sponsored events, and of third party events that are supported by Acino (either directly via a Grant or Sponsorship, or indirectly by providing support to an HCP to attend the third party event), must be appropriate and reasonable for the purpose of the activity/program/project. Venues should be business-oriented and never lavish. The Accountable Person should consult with Regional Compliance in case of questions, and Regional Compliance may publish a list of appropriate venues. Locations should be chosen due to the logistical benefits to the greatest number of participants possible, and never due to their proximity to leisure activities or entertainment.

Travel and accommodation expenses paid by Acino must be reasonable and necessary to the facilitation of the interaction. Acino must pay any flight and accommodation expenses directly to the vendor (e.g., airline/hotel), rather than through reimbursement to the HCP (any exceptions must receive the prior written approval of Regional Compliance).

The duration of accommodation must match the HCP's need for accommodation. For example, if hotel accommodation is necessary to allow participation at an educational event, the dates of the event must match the duration of the hotel stay (maximum one night before/after the event). The standard of the accommodation must be reasonable (i.e., business class hotels; no luxury or resort accommodation). Travel dates must likewise match the underlying event. Travel should be by reasonable means. Air travel under 6 hours should generally be economy class.

Hospitality and payment of expenses must be limited to HCPs that are directly involved in the event/interaction. Acino must not pay any costs associated with individuals accompanying an HCP, except in rare cases of medical necessity.

In the context of Acino's interactions with the healthcare community, entertainment or leisure activities are strictly prohibited (either direct or indirect (*i.e.*, organized by a third party, but paid by Acino)).

3.2 Ban on Gifts and Exceptions

Gifts to HCPs, HCOs and POs are strictly prohibited unless a specific exception indisputably applies. A gift is any item given for the personal benefit of the recipient, without something of equivalent value being received in return. Examples include sporting or entertainment tickets, electronics items, personal services, social courtesy gifts, etc., but can also include cash or cash equivalents in cases where the giver is not receiving fair value in return. In contrast, a fee for service is a negotiated payment made in exchange for the delivery of services of equal value.

There are various exceptions to the general ban on gifts forth in Appendix B. Cash or cash equivalents (*e.g.*, gift cards, vouchers, credits, pre-paid credit cards) never qualify as exceptions. In each of the exceptions (other than small cultural gifts), the nature of the item or value being transferred is such that a legitimate business or scientific interest is being served. Each of the exceptions is to be narrowly construed.

When providing something of value to a HCP/HCO under one of these exceptions, there can be no expectation of reciprocity or intention of exerting influence over the prescription, referral, recommendation, purchase, sale or placement on a formulary of any Acino product, or to reward any past such behaviour, or to gain or improve access to the HCP/HCO. The item must be accurately recorded in Acino's books and records.

The following items are not considered "gifts" for purposes of this Policy: Grants and Sponsorship (Section 3.3); Educational Support to HCPs/HCOs (Section 3.5); price discounts or rebates granted for the purchase of medicinal products, in line with applicable competition law and provided that they do not influence the choice of treatment (Section 9); Product Samples (Section 3.7); Free Goods (Section 3.8); and reasonable and appropriate hospitality (Sections 3.1, 4.2 and 6).

3.3 Grants and Sponsorships

Acino is committed to improving the lives of patients and contributing to advancements in healthcare. As a part of this commitment, Acino may provide financial or non-financial support in the form of Grants and Sponsorships to healthcare organizations (HCOs) or Patient Organizations (POs) (or to Third Parties acting on their behalf) who propose initiatives, events, activities or projects that will promote healthcare and scientific advancement or education. Sponsorships and Grants must never be used as a direct or indirect inducement or reward for an HCO, HCP or PO to use, purchase, request or otherwise recommend Acino products.

Grants must be unsolicited and Acino's decision to provide support must have no commercial motive. Funding for Grants should be generally unrestricted (within the scope of the educational/scientific purpose), conveying full disbursement discretion to the Grant recipient.

Examples of Grants include financial support to a healthcare organization for medical education of HCPs, financial support for scientific congresses, and financial support for publications/websites that provide disease information to patients. For the sake of clarity, financial support that is provided to individual HCPs to allow them to attend medical/scientific education is discussed in Section 3.5 below (*Educational Support and Events for Healthcare Professionals*)**.**

Sponsorships are defined as marketing and promotional opportunities where an organisation receives financial support from Acino for an initiative that promotes scientific advancement or education, and Acino receives a direct and tangible benefit in return (the mere disclosure of Acino's support for transparency's sake does not qualify as a benefit in return). Acino's benefit may include an opportunity to exhibit or present (e.g., booth and/or industry symposium) or marketing/brand advertisement or company promotion opportunities.

Regional Compliance shall review the sufficiency of the processes for ensuring the proper documentation and approval of local/regional Grants and Sponsorships based on the requirements set forth in Appendices C (for Grants) and D (for Sponsorships). In the case of Grants, the review and approval process must be led by a Medical function with no influence from a Commercial function. In the case of Sponsorships, Medical must likewise lead the review and approval process, but the Commercial function may be involved.

In the case of international Grants, such as a Grant given to an international medical association based outside the Acino entity's jurisdiction, Global Medical must also approve.

3.4 Engagements of HCPs and HCOs

Acino relies on the expertise of the healthcare profession to gain scientific information and advice relevant to its business strategy and decisions. Moreover, Acino turns to healthcare professionals (HCPs) and healthcare organization (HCOs) to deliver on its commitment to support scientific advancement and education. HCPs and HCOs may be engaged by Acino as consultants and advisors for services such as speaking at and/or chairing meetings and events, involvement in trainings, development of educational material, participation at advisory board meetings, participation in market research for which payment is made, and other similar services.

Insight-generating activities where we engage HCPs or HCOs, such as advisory boards or steering committees, represent a special type of engagement with additional requirements. Such insight-generating activities may be organized by Acino in order to obtain necessary scientific or medical advice

to address a legitimate business need, only if such advice cannot be obtained internally, from within Acino (e.g., the knowledge does not already exist within Acino and is necessary for Acino to achieve pre-defined objectives).

There must always exist a legitimate business need behind Acino's engagement of HCPs and HCOs. Acino may not engage an HCP or HCO with the intent of, implicitly or explicitly, influencing or encouraging HCPs or HCOs to, directly or indirectly, prescribe, refer, recommend, purchase, sell or place on a formulary any Acino product, to reward any past such behaviour, or to gain or improve access to the HCP/HCO.

All payments to HCPs and HCOs for services rendered must be based on the Fair Market Value (FMV). The methodology for FMV in the context of engagements of HCPs and HCOs are set forth in Appendix E.

In addition to the hourly rate for services based on FMV, so long as it is permissible under applicable law, HCPs and HCOs may be compensated for the following:

- Preparation time, so long as it is reasonable and necessary. By way of example, when an HCP is engaged to deliver of a novel presentation, an HCP may be compensated for a reasonable amount of time spent in collecting/organizing the information and preparing the presentation slides. The amount of preparation time may vary depending on the complexity of scientific field, the recurrence of an activity, etc. Recycling a presentation that the HCP has delivered in the past may not form the basis for the compensation of preparation time. Regional Compliance and/or Regional Medical may set the standards regarding the reasonable amount of preparation time; in the event no such regional standards are set, a maximum ratio of 1:4 (service time: preparation time) shall apply.
- Travel time, in cases where the services are being performed more than a certain minimum distance from the HCP's/HCO's principle place of business/practice and the engagement by Acino is the primary reason for the travel. Regional Compliance may set the standards regarding the minimum distance above which compensation for travel time is allowed; in the event no such regional standard is set, a minimum distance of 130 kilometers (80 miles) shall apply. Travel time may be compensated at no more than 50% of the applicable hourly rate for the services.

Regional Compliance and Regional Medical are responsible for the setting of maximum FMV rates for HCP/HCO engagements in each country in their Region consistent with the FMV methodology ("Maximum Local FMV Rates"). Whenever possible, Regional Compliance should obtain reputable local benchmarking data when setting the Maximum Local FMV Rates. A variation from the methodology set forth in Appendix E may be possible in cases where local benchmarking data adequately supports the variation and Global Compliance has reviewed and approved.

The Maximum Local FMV Rates for engagements of European HCPs/HCOs are determined by Global Compliance.

The applicable Maximum Local FMV Rates may be exceeded only in exceptional cases based on compelling grounds that establish the inappropriateness of the applicable maximum rate, and only with the prior approval of Global Compliance and Regional Medical. To request an exception, the Accountable Person must document the rationale behind an exception, including a description of: (a) the proposed engagement, (b) the business reason and objectives for the engagement, (c) the proposed FMV rate and proposed total compensation, and (d) the reasons why the applicable Maximum Local FMV Rate is too low. Such requests will be subject to strict scrutiny.

The Acino Accountable Person is responsible for evidencing performance of the services, retaining the output, confirming that performance fulfils the terms of the written agreement, and ensuring that the output is used only for appropriate business purposes. If the HCP or HCO has not performed as contractually agreed, compensation should not be provided. In cases of partial performance, payments must be pro-rated; in such cases, the Accountable Person must obtain Regional Medical's advice on the reasonable amount.

Regional Compliance is responsible for developing processes for ensuring the proper documentation and approval of local/regional engagements of HCPs/HCOs based on the principles set forth above and the requirements for engagements set forth in Appendix F. In order properly to assess Acino's legitimate need for services, as well as the qualifications of the HCP or HCO to perform such services and the determination of FMV, Medical must be involved in the review and approval process.

3.5 Educational Support and Events for Healthcare Professionals

Acino is committed to supporting the scientific and professional development of healthcare professionals (HCPs). As part of this commitment, Acino provides support to HCPs to attend third party events such as continuing medical education and scientific congresses. In addition, Acino may organize its own non-promotional events in order to provide scientific or educational information to HCPs, or promotional events to inform HCPs regarding Acino products, their uses and safety profiles.

Neither the invitation to events nor the provision of support may act as an incentive for the HCPs or their respective HCOs to prescribe, recommend, purchase, supply, administer or promote any Acino product.

Regional Compliance shall review the sufficiency of the processes for ensuring the proper documentation and approval of events and support for HCPs to attend events based on the principles set forth above and the requirements set forth in Appendix G. Because Medical is uniquely qualified to assess the value of a scientific/educational event and the value of attendance for a particular HCP, Medical must be involved in the review and approval process. Global Compliance and Regional Medical together shall approve the international events to which the physical attendance of an HCP may be supported by Acino (support for virtual/on-line attendance of an HCP from their home location does not require such additional approval). Global Compliance will make available an approval form for this purpose.

3.6 Support for Scientific Studies

Acino is committed to supporting scientific research in the form of Acino-sponsored and investigator-initiated studies. Acino may provide funding to support investigator-initiated studies that are intended to address an unmet scientific/medical need and are consistent with Acino's medical and clinical plan for the Acino product(s) involved. Requests for support for investigator-initiated studies must be unsolicited (unrequested) and based on research that is planned, designed, initiated and conducted by a non-Acino researcher, with Acino assuming no legal or regulatory accountabilities. The investigator must maintain full discretion and responsibility for all aspects of the design, implementation, analysis, and publication and dissemination of the study data.

Scientific research and Acino's support for studies must never be used as an opportunity to promote any existing or future Acino product. Nor can research or support be used as a means of providing any sort of incentive to an HCP or HCO to prescribe, recommend, purchase, supply or administer any Acino product.

All Acino-sponsored studies and all investigator-initiated studies supported by Acino must:

- serve a legitimate and robust scientific purpose;
- have the goal of generating/collecting relevant scientific information; and
- meet all applicable ethical guidelines, laws, regulations and codes, including all necessary approvals of the study protocol and informed consent form, as applicable.

Any engagements of HCPs in the context of an Acino-sponsored study (*e.g.*, as clinical trial investigators) must conform to the requirements of an HCP engagement. Acino may convene meetings of these investigators. The sole purpose of such meetings must be to provide investigators with relevant and important information on the study (*e.g.*, study protocol design, clinical background, data collection, monitoring requirements, study results), and/or to obtain feedback/advice from investigators that may be used to further revise the study protocol design in an effort to improve clinical relevance. The details

of meetings (*e.g.*, venue, location, hospitality, payment of expenses) must adhere to the standards set forth in this Policy.

Regional Medical is responsible for oversight over Acino-sponsored clinical trials in the Regions, including the engagement of, and interactions with, investigators and any Third Party service providers (*e.g.*, a Contract Research Organization). Global Medical must be involved in the review and approval of Acino's support for investigator-initiated studies.

3.7 Product Samples

The objective of providing samples of Acino products is to familiarize HCP's with the approved uses of Acino's products (samples may never be recommended for a use not in the approved label). Because the provision of samples carries the risk of being viewed as incentivizing or encouraging the prescription, recommendation, purchase, supply or administration of Acino products, as well as the risk of misuse (e.g., the sale or improper distribution of the samples), strict requirements apply and sampling activities must be limited in both time and quantity to what is reasonably necessary to achieve the legal objective of familiarizing HCPs with a medicinal product.

The distribution of samples must always comply with applicable laws, regulations and industry codes of the country in which the HCP is located. The minimum requirements for the distribution of samples of prescription-only products are set forth in Appendix H. If the laws of the relevant jurisdiction are silent on the subject of samples, but the provision of samples is a general practice of the industry in such jurisdiction, then samples are permissible so long as they comply with all the requirements set forth in this Policy, including Appendix H.

3.8 Free Goods

The provision of free goods (meaning free Acino products) to HCPs or HCOs is generally not allowed due to the risk of being viewed as incentivizing or encouraging prescribing behavior, as well as the risk of misuse. In the limited circumstances set forth below, so long as local law and regulation does allows, free goods may be distributed.

Before the provision of any free goods, a system for the control (i.e., tracking of recipients, quantities, storage and expiration dates) must be in place, including adequate documentation. A written request letter should start process and final approval of any distribution of free goods must include both Regional Medical and Regional Compliance.

Free goods may be distributed in the following limited contexts, and only if allowed under local law:

- Products supplied for a clinical trial;
- Products supplied in the context of a compassionate use program;
- Products supplied for an investigator-initiated study; and
- Other limited situations where exceptional circumstances exist justifying the limited provision of free goods, and only with the pre-approval of Regional Compliance.

Any donation of Acino products (e.g., in-kind Grant) must be treated as "free goods" requiring the approval of Regional or Global Compliance.

In all other cases, the distribution of goods must be in exchange for Fair Market Value (FMV).

4 INTERACTIONS WITH GOVERNMENT OFFICIALS

Because of the heightened scrutiny of interactions with Government Officials under various anti-bribery and anti-corruption laws, in addition to the General Governing Principles set forth in Section 2 above, the following standards apply to all of Acino's interactions with Government Officials (GOs):

4.1 Engagements of Government Officials

Acino's engagement of a GO (*e.g.*, as a speaker or consultant) in exchange for payment of an honorarium or consulting fee must be subjected to the strictest scrutiny to ensure that Acino has a legitimate need for such services and the Government Official is uniquely qualified to meet this need, meaning that a non-Government Official cannot be easily substituted. Prior approval of Global Compliance is required. In addition, the written agreement with the GO shall include a provision that ensures the employer's prior approval of the engagement. Depending on the jurisdiction, the GO may need to provide proof of employer approval.

In the context of such an engagement of a Government Official, Acino may only pay for services and expenses (including travel) if the services and expenses bear no relation to the official duties of the Government Official. Expenses payments must be based on a contractual obligation, must be modest in nature, and must be accompanied by reasonable proof.

4.2 Gifts and Hospitality

Unless the Government Official is also a Healthcare Professional (HCP) and one of the narrow exceptions to the ban on gifts applies (see Section 3.2 above), Acino has a zero tolerance policy with respect to gifts to Government Officials.

Reasonable and modest hospitality in the context of a legitimate business interaction with a Government Official (such as a business meeting) may be allowed with prior approval of Regional Compliance. For Government Officials who qualify as HCPs, the rules on hospitality to HCPs apply (see Section 3.1 above).

4.3 Transparency

Acino is fully transparent with respect to its interactions with GOs. All benefits conveyed to GOs, including Grants to public institutions, must be properly documented and reflected in Acino's books and records.

4.4 Endorsement of Written Agreement and Confirmation of Terms

All agreements with GOs and public institutions must be formalized in a formal written agreement that is endorsed by responsible representatives of the public institution. This includes, but is not limited to, any Sponsorships and Grants to public institutions, support to a GO for medical education, and any engagements of GOs.

Acino shall require written assurance/confirmation from the public institution of the supported/engaged GO that benefits to be conveyed (e.g. providing support for attendance at an event or engagement as expert/speaker) do not violate applicable local law and regulations.

4.5 No Fulfilling Suggestions

Acino may not act on the suggestion or fulfill the request of a GO of a public institution that is in a position to influence Acino's business interests in any way. This includes, but is not limited to, providing a Grant or other support or engaging a particular vendor or consultant, in each case upon the suggestion of the GO.

5 INTERACTIONS WITH THIRD PARTIES AND THIRD PARTY INTERMEDIARIES

Acino often engages companies or individuals to represent Acino and interact with public authorities, Government Officials, and/or HCPs/HCOs on Acino's behalf. Such companies and individuals are termed Third Party Intermediaries (TPIs). Examples of TPIs include, but are not limited to:

- Distribution partners acting as sales intermediaries on Acino's behalf;

- Event planners and travel agencies engaging with HCPs in the name of Acino;
- Clinical Research Organizations managing Acino-sponsored clinical trials;
- Logistics intermediaries like freight forwarders and customs brokers interacting with public authorities on Acino's behalf; and
- Regulatory consultants representing Acino's interests in front of public bodies.

TPIs represent a heightened risk of bribery and corruption for Acino because of our lack of knowledge and control, combined with our legal obligation to take adequate measures to prevent bribery by Third Parties acting on our behalf. Acino can be held liable for the actions of a TPI executed on behalf of Acino, even if Acino and its employees did not directly authorize or have actual knowledge of the TPI's improper activities. To mitigate this risk, TPIs must be properly vetted prior to engagement, and there must be appropriate oversight and monitoring of their actions post-engagement to help uncover any prohibited or illegal acts by the TPI. Moreover, TPIs must contractually commit to abiding by all applicable law as well as the principles and standards set forth in this Policy.

In addition to TPIs, Acino interacts with many other Third Parties, at every state of the product lifecycle and every stage of the supply chain, that are not necessarily acting for or on behalf of Acino, but are instead acting solely on their own account. Such Third Parties include wholesalers and other customers, vendors, suppliers, certain consultants and other providers of goods and services. These Third Parties should also be vetted prior to engagement because their business practices can have an impact on the reputation of Acino. Moreover, sanctions regimes may determine whether we can work with them.

Acino also interacts with Third Parties in the context of mergers & acquisitions, joint ventures, and in-licensing. In all of these contexts, it is critical that Acino does appropriate compliance and financial due diligence of the Third Parties involved. We may acquire assets or an entire company from a selling-Third Party, thereby potentially inheriting the effects of unethical or illegal business practices. In an in-licensing or joint venture context, Acino's business practices, as well as our reputation, will be affected by those of the licensor-/joint venture-Third Party.

In addition to the General Governing Principles set forth in Section 2 above, the following standards apply to all of Acino's interactions with TPIs and other Third Parties:

5.1 Pre-Engagement Requirements

This Policy sets forth the following requirements that must be fulfilled before a TPI or Third Party may be engaged (other Acino functions such as Data Protection, IT, EHS and Procurement may have requirements in addition to these):

- There is a legitimate need for the goods or the services provided by the Third Party/TPI;
- The compensation/price will not exceed the Fair Market Value (FMV) (involve Procurement for guidance);
- The Third Party/TPI has been assessed and approved through the appropriate due diligence process based on the risk profile of the Third Party/TPI and according to the Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual*;
- The contractual relationship with the Third Party/TPI is permitted under the law of the country of the contracting Acino legal entity, the law of the country where goods or services will be provided or the activities will take place, and the law of the country where the Third Parties/TPI resides, as well as any other applicable sanctions or embargo regulations; and
- There is a written contract released by Legal in place with the Third Party/TPI.

5.2 Preference for Direct Engagements

Minimizing the layers between Acino and the Third Party performing services on our behalf is an important measure in mitigating the risk of illegal business practices being conducted in Acino's name or on our behalf. It also reduces the risk of inadvertently working with Third Parties on a sanctions list or possessing problematic reputations. Whenever possible, we should contract with service providers

directly, rather than through a subcontracting arrangement with an existing TPI or Third Party business partner.

Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual* sets forth the standards and procedures that must be followed when a TPI wishes to engage a Sub-TPI to perform 50% or more of the TPI's services.

5.3 Ongoing Monitoring and Certification

Depending on the risk profile of the TPIs and other Third Parties, ongoing monitoring of the business activities should be done by the Accountable Person. Monitoring should include a review of all business plans, invoices and other documentation submitted by a TPI to confirm not only consistency with the contractual terms, but also the absence of any red flag indicating potential illegal or unethical behaviour. If red flags are uncovered during monitoring or during any business interaction with a TPI or other Third Party, Regional Compliance shall be immediately consulted and appropriate investigative and/or remediation actions shall be planned and implemented. Depending on the nature and severity of the red flag, this may include an informal interview, a questionnaire, a formal audit, increased monitoring, and/or training of key TPI/Third Party employees.

In addition, TPIs shall provide yearly certification to confirm, among other things, ongoing compliance with applicable anti-corruption laws, as well as the absence of material changes that would require additional due diligence. The details for this process are set forth in Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual*.

Finally, in order to manage bribery and corruption risks in our ongoing business relationships, a renewal of the due diligence review of TPIs should be done at least every three (3) years or sooner if red flags or material changes occur. The details for this process are set forth in Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual*. Sanctions reviews of Third Parties and TPIs in high risk regions, or with a history of red flags, should be conducted at appropriate intervals, to be decided by Regional Compliance during the due diligence process.

In case any evidence of illegal practices by the TPI or any other Third Party are discovered or are suspected, Global Compliance and Legal must be immediately informed and involved in promptly addressing the situation.

5.4 Requirements in a Merger & Acquisition Context

In order to mitigate the risks of bribery and corruption in an M&A context, Acino must conduct appropriate pre-closing due diligence as set forth in Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual*.

If an M&A deal proceeds to closing, the following needs to be addressed:

- What is the appropriate post-closing compliance integration to protect against bribery and corruption risks? For example, if new employees will be on-boarded as part of the deal, a training plan needs to be designed and implemented. Regional/Local Compliance should be involved in the design and implementation.
- What is the appropriate post-closing due diligence? If any compliance issues or high risks were identified during the pre-closing due diligence phase, additional compliance due diligence post-closing should be done. Global Compliance should be involved in scoping the post-closing due diligence.
- What existing TPI relationships are already in place? Acino's *Global Third Party and Third Party Intermediary Due Diligence Manual* sets forth the standards for deciding whether additional due diligence is required to continue with the existing TPI relationships.

6 GIFTS, HOSPITALITY AND EXPENSE PAYMENTS TO THIRD PARTIES AND TPIS

Normal and appropriate gifts and hospitality between business partners can serve a legitimate and legal purpose of expressing appreciation and fostering a business relationship; however, Acino must exercise great caution before giving or receiving gifts or hospitality as either may be treated under the law as a bribe, or may otherwise violate the law.

Hospitality, including meals and refreshments, as well as the payment of the expenses of a TPI or Third Party, such as accommodation expenses during a business trip, should be reasonable under the circumstances. In short, hospitality and expense payments should never act as an incentive for any business behavior or decision.

Acino must also exercise caution in receiving gifts, hospitality or expense payments, to avoid any possibility that the receipt could influence, or be perceived as having influenced, our business decisions and behavior. Gifts and hospitality must not be motivated by a desire to exert improper influence, or the expectation of reciprocity.

Gifts and hospitality, either given or received, is generally permitted if all of the following requirements are met:

- It complies with local law. If there is ever a doubt, consult with Legal or Compliance.
- The giver or receiver is not a Government Official (GO) (for gifts or hospitality to a GO, see Section 4.2 above).
- It is given/received in Acino's name, and not in the name of an individual Acino employee.
- It is consistent with general business practices in the relevant country/countries. Here, the perceived level of corruption in a country should be considered in determining whether the general business practices are acceptable and should have any bearing on the decision to offer or accept a gift or hospitality. Extra caution should be exercised in any "high risk" countries. "High risk" is defined as a score of less than 40 on the Transparency International Corruption Perception's Index (available on the public website: https://www.transparency.org/en/cpi/2020/index/ind). As of 2020 Index, "high risk" includes regions in which Acino operates, including:

Ukraine, Moldova, Kazakhstan, Uzbekistan, Turkmenistan, Mongolia, Kyrgyzstan, Tajikistan, Azerbaijan
Russia
Panama, Ecuador, Honduras, Nicaragua, El Salvador, Haiti, Dominican Republic, Guatemala
Algeria, Libya, Egypt, Sudan, Iraq, Yemen, Mauritania, Mali, Niger, Chad, Cote d'Ivoire, Togo, Cameroon, Equatorial Guinea, Gabon, Congo, Democratic Republic of Congo
Uganda, Tanzania, Kenya, Madagascar, Nigeria, Zambia, Zimbabwe

- No effort is made to hide or conceal it. Gifts and hospitality must be recorded accurately in Acino's books and records.
- The giving or receipt of a gift is not during negotiations of a new business relationship, close in time to the launch of a tender or any similar business transaction involving Acino and the other party (modest hospitality may be offered or received during such times).
- The gift or hospitality is not part of a pattern of providing/receiving gifts or hospitality between the same parties. Multiple gifts to or from the same Third Party within the same 12-month period should be avoided.
- The nature and type of gift/hospitality are business-appropriate and is given in a business-appropriate setting. Cash or cash equivalents (*e.g.*, gift cards, vouchers, pre-paid credit cards) are never business-appropriate.
- The value of the gift/hospitality does not exceed limits set by Regional Compliance, unless a stricter limit is required under local law. If Regional Compliance has not set any such limits, then

the limit of EUR 40 (or local equivalent) for a gift and EUR 100 (or local equivalent) for hospitality shall apply.
- No business advantage is offered or received in exchange for the gift or hospitality.

If these requirements are NOT met, and the Accountable Person feels the gift/hospitality is nevertheless appropriate, Regional Compliance must provide prior written approval.

7 DONATIONS TO THIRD PARTIES

Donations are financial support or in-kind support (e.g., donation of items or services) provided to credible and capable charitable organizations, non-profit organisations or public entities. Acino may provide donations to further a humanitarian or charitable purpose. Donations can never be made with a commercial motive, nor can they exert any influence over the approval, purchase, use or recommendation of an Acino product.

The requirements for approving and distributing a donation are set forth in Appendix I.

8 POLITICAL CONTRIBUTIONS

In most countries, the activities of corporations in the political process are strictly regulated. As such, no corporate funds, facilities or services of any kind may be paid or furnished to any political candidate for public office, to any political party or to any political initiative, referendum or other form of political campaign except in accordance with local law. All such expenditures must be approved in advance by Global Legal or Global Compliance.

Acino is religiously and politically neutral. For this reason, the company's Contributions may not foster in a targeted manner either one religious group or one partisan political ideology vis-à-vis other persuasions or political viewpoints. Therefore, all contributions that benefit the activities of a religious denomination (for example, of a church or a clergy for missionary work or liturgical activities) or that support partisan political purposes or the representation of partisan political interests (for example, election events for political campaigns) are prohibited.

Permissible are the support for other activities of a religious organization or of a party-related organization that is, however, non-partisan in accordance with its articles of association, as long as the strategic goals and requirements applying to the type of contribution in question are complied with. In addition, those type of contributions must be approved by Acino's executive committee.

9 DISCOUNTS AND REBATES

A discount is the offer to purchase a good or a service at a reduced price. Discounts are frequently used in "sales situations" and can appear in different forms, like "buy one, get one free" arrangements. Similarly, the provision of "free" consulting services in connection with the purchase of Acino products is not considered "free", but a discount.

A rebate is a return of part of the original payment for some services or products conditioned upon certain agreed upon criteria. Frequently rebates are given based on a quantity of products sold within a defined period of time ("volume rebates").

Acino may grant discounts or rebates so long as all of the following are true:
- The terms of any discount/rebate are fixed and disclosed in writing to the purchaser at the time of the initial provision of the product.
- The discount/rebate is fully and accurately reported on all relevant invoices or other statements to the purchaser.
- The discount/rebate is consistent with applicable competition law. If Acino holds a "dominant" position in the given product and given market, then Regional or Global Legal must approve (and Legal should be consulted if there is any doubt about whether the position is a dominant

one). In no case can the discount/rebate result in the price of a product falling below Acino's cost for manufacturing, marketing and distributing the product.
- The discount/rebate is not designed or intended to influence the choice of treatment.

10 TENDERS

Acino shall not make or offer any payment in value or in kind to any Government Official (GO), either directly or indirectly, in order to obtain a favorable treatment in the tender process.

In many countries, national, regional, or local health authorities (e.g. public hospitals) purchase medicinal- and/or medical products through a public procurement process ("tenders"). Tenders typically are made through a formal bidding process, in which a number of companies submit offers for products and related services to the purchaser.

Acino must not enter into any discussions, or agree or collude with any other bidder(s) on whether or not to bid on a tender or agree on terms and conditions of a bid. This practice is also known as "bid rigging" and in most jurisdictions may result in criminal prosecutions and sanctions under anti-trust rules.

Employees of the purchasing authorities or institutions (including the individuals managing the bidding process) that are owned or operated by national, regional, or local governments, are considered GOs under this Policy and local anti-corruption laws. In certain jurisdictions, HCPs are appointed to represent the government authorities or institutions in the tender processes or otherwise participate in the process. These HCPs must also be considered GOs for these purposes.

Acino and its employees may not seek to improperly influence the decisions of tender committee members.

In the pre-tender phase, no incentives may be offered or promised by Acino. Only objective information that is directly responsive to the specific requests made, may be provided to the tender authority. The principles of transparency, non-discrimination, and equal treatment need to be respected at all times. Once the tender notice is published, interactions with the tender authority should be avoided or only done under full transparency with guidance from Regional or Global Compliance.

In some settings, tender authorities request additional services, which will be taken into account by the authorities to determine the best offers. In a "closed" tender (i.e. a tender where all specifications on product and requested services are determined by the tender authority), Acino can include in its bid the services requested. In closed tenders, the conditions are the same for all bidders, and there is no room for negotiation. If unsure about the nature of the tender, please consult with the Regional or Global Compliance.

In an "open" tender (i.*e.* a tender where the specifications for products are determined and additional services are requested by the tender authority but are not specified), Acino may offer only those 'additional' services (so-called VAS: Values Added Services) that meet the requirements of this Policy. That is, they must be closely related to provision of the Acino product and meet the other criteria set out in this Section. All services must be transparently disclosed during the tender process.

Product-related items and services are sometimes referred to as "value-added" services in the context of tenders. The rules described in this Section apply in the context of open tenders (i.e. where additional product or service offering is requested but not specified) and in general product sale situations.

Acino may provide various forms of product-related items and services as part of their marketing and sales activities. Services or items that provide a general benefit to the customer or HCP, such as practice management consulting, may not be offered for free or below market value cost.

Acceptable product-related items and services must meet all of the following six cumulative criteria:

1. Close relationship: A product-related item or service must be closely related to the specific Acino product(s) that is being sold to the customer. For example, a product-related item or service may consist of patient educational materials about a disease that the Acino product is being used to treat.

2. Normal overhead: A product-related item or service must fall within an Acino normal marketing and sales expenses and should not be a cost that the customer usually pays as part of its overhead.

3. Modest cost: The overall value of the product-related item or service must be modest in comparison to what the customers pay for the Acino product being sold.

4. Available without charge to all customers: An appropriate no-charge product or service must be available to all customers in a particular class without charge by Acino. This means that the product-related item or service may not be substantially different for one customer in a class than another.

5. No provision of Services that are not solely related to Acino Product: A product-related item or service may not customarily be performed by the customer's employees and may not serve to shift financial risk from the customer to Acino and/or to government payers.

6. Not otherwise offered for Sale: A product-related item or service may not be provided to a customer or HCP in connection with Acino products for free, if another Acino entity or Third Party sells that same service to other customers for a price. Similarly, the company may not offer an item or service that another company typically sells for a price to that customer or HCP, such as office equipment, advertising or promotional services.

11 AUDIT AND COMPLIANCE MONITORING

Compliance and its designees shall conduct periodic monitoring and/or auditing of Acino employees and Third Party Intermediaries to ensure compliance with this Policy. In situations where Compliance is involved in review and approval workflows, the monitoring is less critical. In cases where Regional Compliance has been part of an approval workflow but decides to step out, a monitoring plan should be in place, including more frequent monitoring during a transition phase.

Acino employees are required to cooperate fully with Compliance in all auditing and monitoring activities. Department or function heads are to ensure the following type of documents are retained and stored on a centralised location for future audit and monitoring:

- All relevant internal approvals and communications.
- Evidence of the proper fulfilment of our contracts with HCPs, HCOs and other Third Parties, where an obligation to collect such evidence is set forth in this Policy.
- Proof of payments and relevant original receipts and supporting reconciliation documents.

Any compliance issues identified through auditing and monitoring efforts shall be remediated with the participation of all responsible parties. Compliance shall define reasonable corrective and/or preventive actions, and such actions and their achievement shall be properly recorded. Compliance shall identify and pursue opportunities to disseminate and discuss learnings, in the spirit of continuous improvement.

Department or function heads are responsible for ensuring that this Policy is implemented and followed appropriately. If requested, department or function heads are also responsible for ensuring that periodic monitoring is conducted as evidence of process implementation and adherence. The monitoring results shall be reported to Compliance if required.

12 REPORTING OBLIGATIONS OF POTENTIAL MISCONDUCT

Violations of this Policy may subject Acino employees to disciplinary action, including termination. Violations of the laws underlying this Policy can give rise to criminal prosecution and possible monetary fines and imprisonment. Acino employees, directors and officers are strongly encouraged to report any suspected or actual violation of this Policy in accordance with the procedures set forth in the Acino Code of Conduct and the Whistleblowing Policy.

Legal or Compliance is responsible for furnishing advice with respect to the interpretation of applicable laws and this Policy. Compliance shall also ensure that Acino employees are informed and trained, as appropriate, with respect to this Policy. Upon notification of a suspected violation, they will ensure that an appropriate investigation is performed in accordance with the procedures set forth for such investigations and that remedial action is taken, if appropriate.

Threats or acts of retaliation against individuals who make a good faith report of suspected inappropriate conduct pursuant to Acino guidelines and policies will not be tolerated. Disciplinary action will be taken against any employee who retaliates against others who reported such violations. Disciplinary action may include the immediate termination of employment.

13 CHANGE HISTORY

Date	Version	Reason for Change
19.06.2015	1	New
10.12.2018	2	Updated
31.05.2022	03	General revision and update of the policy. Changed version handling system from “x” to “xx”. Changed Appendix A: revised and rewritten, added the title “Roles of Accountable Person and Mandatory Approvers” Added the following Appendices: Appendix B: Ban on Gifts and Exceptions Appendix C: Requirements for Grants Appendix D:Requirements for Sponsorships Appendix E: Methodology for Setting Fair Market Value of Payments to HCPs Appendix F: Requirements for Engagements of HCPs/HCOs Appendix G:Requirements for Events and Support for Education Appendix H: Requirements for Distribution of Samples of Prescription Only Products Appendix I: Requirements for Donations