
WHISTLEBLOWING POLICY

Acino (or the “Company”)

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Acino International AG

Thurgauerstrasse 36/38
CH-8050 Zürich
Telephone +41 44 555 2200
www.acino-pharma.com

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1. Introduction

This Whistleblowing policy, which is drafted in line with the principles articulated in Acino's Code of Conduct and Global Healthcare Compliance Guide, is a vital part of the Corporate Compliance Program.

Employees or persons acting on behalf of Acino are often the first to discover misconduct and it is important that someone who discovers actual or potential wrongdoing, including an actual or potential violation of law, regulation, policy, or procedure, is able to report it without risk of retaliation or discrimination.

This policy applies to everyone at Acino as well as those acting on its behalf (agents, consultants, contractors, or suppliers), including all managers, executive officers, and members of the board of directors (all of whom are included in the terms "employees" or "agents" as used in the remainder of this policy).

The purpose of this policy is to encourage everyone to raise concerns about matters occurring within or related to Acino, rather than overlooking a problem or seeking a resolution of the problem outside Acino.

2. The Whistleblowing System

In order to allow employees to raise concerns about wrongdoing, Acino has established an in-house e-mail system (see Item 4 below) which will serve as the whistleblowing system for receiving and handling employees' incidents.

The whistleblowing system is available for use on a voluntary and anonymous basis. You may send an e-mail as described below when you want to report actual or even suspected misconduct.

Please note that in some countries not all types of issues may be reported or reported anonymously through a whistleblowing system due to data privacy and other applicable regulations. You will be informed in case your claim report fits within one of these prohibitions, in which case you will be advised to make use of other reporting channels.

Please refer to your local/ regional policies for further guidance on what issues can legally be reported via hotlines according to local laws and regulations.

Generally speaking you will likely be able to report issues in connection with the following topics in most countries:

- financial crime and accounting irregularities (i.e. matters which may relate to accounting & auditing matters, accurate books and records, billing and coding, regulatory or internal banking controls, securities law violation, prohibited transactions/sanctions);
- fraud, theft and the offering or acceptance of bribes (i.e. matters which may relate to anti-kickback, embezzlement, falsification of contracts, reports, or

records, fraud (by an employee, member, provider, using company property for personal gain);

- competition law issues (i.e. matters which relate to agreements or conduct that has a potential to restrict competition e.g. price fixing, customer or market allocation, limiting production, bid rigging, exchange of sensitive information etc. and an abuse of a dominant position e.g. enforcing inappropriate terms etc.. Please refer to the Competition Policy for the range of conduct and situations that may give rise to competition law issues);
- environmental risks or crimes;
- security vulnerabilities which constitute a risk for employees' or customers' health or safety;
- harassment or discrimination;
- violations of Acino's Code of Conduct;
- violations of Acino's Global Healthcare Compliance Guide.

Topics generally not allowed are:

- Pharmacovigilance reporting which should still be channelled to the Pharmacovigilance reporting line.
- EHS – Environment, Health and Safety reporting which should still be channelled to the EHS reporting line.
- Human resources classical issues such as complaints against a manager's decision should be in the 1st instance be addressed to local/ regional HR and / or to the next level management.

3. How to Report a Concern Through the Whistleblowing System – The Acino E Mail

To report a concern related to an issue which fits the description above, please send an email to

Compliance.Hotline@acino.swiss

Access to this e-mail belongs ONLY to select management at headquarters (Compliance, Legal and Human Resources).

You may send the mail from your Acino e-mail account or use other e-mail account. You may specifically create an anonymous account and use it for reporting.

Anyone who wants a response will need to include his or her name in the body of the e-mail since there will be no way for the compliance officer to know who sent the e-mail.

You may send the mail in your native language. Chief Compliance Officer of Acino Group will have it translated. Please note that the translation time may mean it takes longer to get the response.

4. Process

Acino will take appropriate action in relation to any concerns raised. Please note that Acino can assess a concern only after having conducted an initial inquiry and, most likely, after properly investigating the matter in question.

As the first step, Chief Compliance Officer shall evaluate the information provided, if it suffices to be processed further. If no, Chief Compliance Officer shall request clarification. If yes, Chief Compliance Officer will take one of the actions as specified in the step two as mentioned below.

As the second step, Chief Compliance Officer shall decide on one or several required options about whether the case should:

- be investigated by management, the board of directors, internal audit, or through the disciplinary process;
- be referred to the police or other law enforcement authorities;
- be referred to an independent auditor; or
- become the subject of an independent inquiry.

In order to protect the individuals involved and those suspected of the alleged wrong-doing, an initial inquiry will be made to decide whether an investigation is appropriate and, if so, what form it should take. If urgent action is required, it may be taken before any investigation is conducted.

Once the issue has been assessed at corporate headquarters by the Compliance Committee local Compliance and appropriate management will be notified and involved as needed.

Confidentiality will be upheld at all steps of the investigation.

5. Timing

Concerns will be investigated as quickly as possible. It may be necessary to refer a matter to an external advisor, which may result in an extension of the investigative process. The seriousness and complexity of a complaint will also have an impact on the time needed to investigate the matter. As mentioned above, if translations are needed it may delay the initial contact from headquarters.

Acino acknowledges that any person who raises a concern will need assurance that the concern has been addressed. Subject to legal constraints (including obligations of

confidentiality and under data protection laws), Acino will provide the person raising the concern with information about the outcome of any investigation.

6. Prevention of Retaliation

Acino will not tolerate any attempt to penalize, or discriminate against, an employee who has used the whistleblowing system to report a genuine concern regarding wrongdoing, brought up in good faith. Any such retaliation may be subject to disciplinary action by Acino, up to and including termination of employment.

Compliance Department will keep in touch with the person who made the complaint throughout the full term of the investigation and further provide the support and advice whenever it is needed.

7. Anonymity

Complaints can be made anonymously through the whistleblowing system (where permitted by local law). However, it normally facilitates any subsequent investigation and handling of the matter if contact details of the whistle-blower have been provided, so that more questions can be asked by the Compliance Department in order to aid the investigation. Therefore, Acino encourages employees to provide name and contact details when reporting a complaint.

If you are drafting a complaint directly to the Acino Compliance Officer, you may wish to anonymize your complaint by creating a pseudonymous e-mail address at *Yahoo!* or equivalent.

8. False and Malicious Allegations

Acino strives to meet the highest standards of honesty and integrity and will ensure that sufficient resources are put into investigating any complaint received.

However, it is important for any employee considering making allegations to ensure that they are sincere. The making of any deliberately false or malicious allegations may result in disciplinary action.

9. Processing of Personal Data

Reports made through the whistleblowing system are likely to contain personal data of others, even when the whistle-blower decides to remain anonymous – data which directly or indirectly pertains to an identified or identifiable individual. The personal data may pertain to the person who has made the notification, and/or to a person suspected of the alleged wrongdoing. The types of personal data which may be processed in conjunction with an investigation are typically the following:

- The name, position, and contact details (for example e-mail and telephone number) of the employee who submitted the complaint and the individual to whom the complaint relates, as well as any witnesses or other individuals affected.

- Details of the misconduct of which the person reported is suspected.

Acino will only process personal data which is relevant to the investigation. Superfluous personal data will not be processed. Sensitive personal data, such as an individual's race or ethnic origin, political views, religious or philosophical conviction, membership of a trade union, or data relating to an individual's health or sex life, will, as a general rule, not be processed by Acino unless inherently related to the investigation (e.g., if the discrimination report related to discrimination against political affiliation to a certain political party).

Acino is the data controller of any personal data collected via the whistleblowing system, and is responsible to ensure that the personal data collected is processed in accordance with applicable laws and regulations on data protection.

The details of Acino for purposes of its role as data controller are as follows:

Acino International AG
Thurgauerstrasse 36/38
CH-8050 Zürich

and the Acino entity which employs you, if different to Acino Pharma AG or Acino International AG.

Any personal data collected via the whistleblowing system will be processed for the purpose of administering and investigating allegations raised, and dealing with discovered misconduct, as described in this policy. Acino takes both technical and organisational security measures to protect the personal data processed. The personal data collected will be processed only by those individuals at Acino who are involved in the investigation. In this context, personal data may, subject to compliance with applicable laws, be transferred to a department within Acino (such as human resources), management, the board of directors, the Audit Committee or the Compliance Committee, or other persons supporting Acino in its investigation. In addition, personal data may be transferred to the police or other law enforcement authorities, forensic companies, or independent auditors. To the extent deemed necessary, it may also be transferred to Acino's affiliates or joint venture partners.

If it is necessary to transfer personal data to individuals or companies in countries outside the European Union or European Economic Area (EEA), which may not provide the same level of protection as in an individual's home country, the transfer will be made in accordance with applicable law.

The personal data which is compiled and processed will not be retained longer than is necessary. Complaints, reports, and information regarding misconduct which have been investigated will be deleted within any applicable legal timeframes.

Any person may request that Acino rectifies, blocks, or erases personal data that is incorrect or that has otherwise not been processed in accordance with applicable laws and regulations. Acino will consider all such requests, and, if it is not able to comply, this will be explained to that person. Requests should be made to the relevant department responsible for the collection or processing of the relevant information, with copy to any member of the Compliance Department.

10. Standard Reporting Channels

Any person whose concern is not reportable via the Acino whistleblowing system should raise the issue through standard reporting channels, which consists of the employee's direct supervisor, another supervisor whom the employee trusts, or the human resources department, the Compliance officer, or the Legal Department.

11. Related Documents

This policy should be read in connection with the following documents.

- Code of Conduct
- Data Protection Policy
- Global Healthcare Compliance Guide (GHCCG)