

Attachment 9 – Abstract from the Anti-Corruption Code

Introduction

1. In this Abstract from the Anti-Corruption Code we present you our key internal rules regarding:
 - a. anti-corruption,
 - b. anti-bribery,
 - c. anti-fraud and
 - d. counteracting conflict of interest
 - that are relevant to our cooperation and arise from both legal provisions and the Anti-Corruption Code.
2. You must read the Abstract carefully and apply its provisions while performing obligations related to us. You are responsible for ensuring that your employees, subcontractors and any other parties acting on your behalf understand and follow these principles as well.
3. Some of the provisions described in this Abstract may not be applicable to you, due to the nature of the activities that you perform for us or on our behalf. If, at any point, you have any doubts regarding these rules, you should contact us.
4. Polpharma applies an Anti-Corruption Management System aligned with ISO 37001. We expect you to follow similarly high ethical standards and best market practices in the area of counteracting corruption, even if they are not ISO-certified.
5. Terms shown with an underline have a specific meaning. You will find their definitions in the text or in the glossary at the end of this Abstract.

About the Anti-Corruption Code

6. We developed and implemented our Anti-Corruption Code in accordance with:
 - a. our Global Compliance System Policy, Polpharma Group Code of Ethics and other compliance policies applicable in Polpharma and other Polpharma Group Companies,
 - b. applicable and planned legal requirements in EU and in Poland;
 - c. international best market practices intended to counter corrupt behaviours.
7. The Anti-Corruption Code is crucial because everyone who act for us or on our behalf – employees and counterparties, especially wholesalers, distributors and pharmacies – must always act transparently and in compliance with law, especially when contacting public officials and HCPs.

Purpose of the Code

8. The purpose of the Anti-Corruption Code is to:

- ✓ a. **prevent** corruption, bribery, fraud, and the occurrence of conflicts of interest and thus **create** an environment free from corrupt behaviour;
- ✓ b. **define** the principles of cooperation with counterparties;
- ✓ c. **minimalize** the risk of yours or ours participation in corrupt behaviour or conflict of interest situations and of violation of legal provisions in this respect;
- ✓ d. **exercise due diligence** in the event of verification by public authorities responsible for counteracting corruption and conflict of interest;
- ✓ e. **raise** yours and ours awareness in the field of counteracting corruption and conflict of interest, as well as of the principles of criminal liability for corruption offences.

Scope of application

9. As our counterparty you must comply with the Anti-Corruption Code rules described in this Abstract as set out in an agreement we sign with you.



10. As a counterparty you may be required to confirm in the agreement with us that you have read the Abstract and obey the provisions of the Anti-Corruption Code set therein, as well as applicable legal regulations.



11. Your failure to comply with the Anti-Corruption Code provisions described in this Abstract may be treated as a serious breach of your duties as a counterparty and lead to termination of cooperation with you.

Responsibilities

12. You are obliged to:

- ✓ a. **obey** the provisions of the Anti-Corruption Code and applicable legal regulations;
- ✓ b. **prevent** corruption and **avoid** conflict of interest in connection with the performance of job responsibilities on our behalf;
- ✓ c. **cooperate** with the person carrying out a review or an audit of compliance with the Anti-Corruption Code;



d. **confirm** in the agreement that you have read the abstract from the Anti-Corruption Code;



e. **declare** absence of conflict of interest in the agreement.

General anti-bribery and anti-corruption principles



13. We have a zero tolerance principle for corruption, bribery, fraud or any actions that may be perceived or understood as corrupt behaviour.

14. Corruption (or bribery) happens whenever one:

- a. accepts, demands; or
- b. promises, offers or hands (directly or indirectly) to another person
- any undue benefit (financial or personal) in return for a specific action or omission in performance of their duties.



15. Corruption may occur towards:

- a. persons performing public functions (public corruption) or
- b. in the course of business activity towards persons representing company, e.g. counterparty (private corruption).

16. When you apply our internal anti-bribery and anti-corruption rules you should undertake specific measures, that we describe in the Abstract. Those measures aim to prevent committing offences, taking actions contrary to our internal procedures and good market practices.

17. You should, in particular:



a. **obey** the provisions of law – always and without exceptions;



b. **obey** the provisions of the Code described in the Abstract;



c. **report** to us all violations of law and of the Code, in particular corrupt behaviour (performed, suggested or planned) and conflicts of interest that you know of.

18. In order to avoid corruption and bribery, you should **NOT**:



a. **give** or **receive** bribes, or induce other employees or counterparties to do so;



b. **undertake** actions suggesting that corruption is used or tolerated by us;



c. **offer** or **give** gifts or other benefits in order to gain favourable treatment nor to achieve an increase in the sales of our products;



d. **offer** or **give** cash and cash equivalents (e.g. vouchers, gift cards; applies also to cash transferred by a bank transfer);



e. **create** mechanisms for financing the costs of providing benefits, e.g. corruption funds, nor **conceal** them by creating fake documentation and by not including them in the accounting records;



f. **create** nor **use** documentation intended to conceal or misrepresent the real objective of a business operation, including concealing corrupt behaviour;



g. **accept** gifts in connection with the activities performed for us that could be harmful to our public image and that could influence your decisions or decisions of other employees or counterparties;



h. **advertise** our products to HCPs by:

- i. giving, offering or promising any kind of benefits that are contrary to the law or industry standards (especially gifts, facilitations, rewards, tours);
- ii. organising and/or financing promotional meetings during which hospitality exceeds the main purpose of the meeting.



19. Our business operations are documented in a transparent manner that makes it possible to present and prove their real character in specific situations (e.g. inspections). Business transactions are included in the accounting records, described and recorded in appropriate accounts.

20. In concluded agreements, in particular with counterparties, we include anti-corruption clauses adequate to the corruption risk level.

21. We avoid conflicts of interest both internally and in relations with external entities.

22. We maintain a comprehensive framework for the identification and prevention of fraud. We expect our counterparties to take proactive steps to prevent fraud as well.

Detailed anti-bribery and anti-corruption principles

23. As our counterparty you must follow the rules below when performing activities for us or on our behalf. These rules are also respected by our employees.

Persons performing public function

GIFTS

24. **Do not offer** any gifts or other objects of value, especially benefits, to persons performing public function.
-  25. **Do not make** facilitation payments, i.e. illegal or unofficial payments for services to which the payer is legally entitled without making them. These are usually relatively small payments made to a person performing public function in order to secure or speed up a routine or necessary action (e.g. faster issuance of a work permit).

MEETINGS

26. **Hold** a meeting in a presence of a witness.
27. **Document** the meeting in the form of a memo which includes:
- date and place,
 - participants,
 - purpose of the meeting,
 - issues discussed,
 - arrangements of the meeting,
 - information on the costs of the meeting.
-  28. **Keep** the memo from the meeting according to your internal document retention rules which apply to you.

Healthcare Professionals (HCPs)

GIFTS

29. **Give** only such promotional gifts that are properly marked and meet legal requirements.
-  30. **Pay attention** that offered gifts are not perceived as attempt to exert inappropriate influence.
31. **Take** care that the nature or type of a gift does not pose a threat to our image.
32. **Do not conceal** the fact of giving a gift and **do not give** gifts in a manner suggesting that we want to hide the fact of it being given.
-  33. **Do not offer** HCP promotional gifts that can be used for private purposes – all promotional gifts should be aimed at helping patients and providing medical services



34. You must not give gifts that could be deemed inappropriate.

MEETINGS



35. **Record** the date, place and purpose of the promotional meeting with an HCP.

36. **State** additionally the participants, the agenda of the meeting and information on the costs, in case of promotional meetings for the group of HCPs.



37. **Do not exceed** standards of hospitality.

CONFERENCES AND OTHER SCIENTIFIC EVENTS



38. **Sponsor** participation of an HCP in conference, congress or convention **only** if it is substantively related to the HCP's profession or their scientific work (i.e. medical or scientific activities of the HCP).

39. **Make sure** that times of arrival of an HCP to the location of the event and return transport are strictly related to the time of the event, provided that transport is sponsored.

40. **Offer** only such hospitality that is suitable to the event's purpose.



41. **Do not sponsor:**

- a. trips of persons accompanying HCP such as partners, spouse or other family members;
- b. benefits and events not related to the main substantive purpose of the event;
- c. conferences, other scientific events and participation in such events in order to increase the sales of our products.

42. **Do not offer** excessive hospitality.



43. The cost per participant should not deviate from the average prices of accommodation, meals and travel.

Counterparties



44. **Make sure** that your counterparties that perform activities for us or on our behalf are acquainted with the provisions of this Abstract and follow the rules set therein.



45. You must not give any benefits to influence a specified action or omission. Accordingly, the nature and value of hospitality offered to you by your counterparty cannot influence your decisions regarding cooperation with us.

Receival of gifts

46. If you receive a gift that could cause a conflict of interest in connection with the provision of services to us, report it to us.

Donations



47. You must not make any donations on our behalf.

Public procurement



48. Before submitting a tender or initiating a public procurement procedure, you must **familiarize** yourself and comply with applicable law regulating tenders and public procurement.

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49. **Do not offer** or give any benefits to persons who are responsible for carrying out the public procurement procedure.

50. **Do not enter** into agreements or arrangements with other persons, share information or conceal facts with the intent to improperly influence the result of an ongoing or planned tender.



51. **Do not participate** in:

- a. the preparation of procurement documentation (i.e. the terms of reference or description of the subject of contract) or
 - b. any other activities related to planning phase of the procurement process,
- if such involvement may lead to a conflict of interest or provide an unfair competitive advantage.

Purchasing processes and sales decisions

52. Any activities aimed at influencing our purchasing or selling decisions are prohibited.

Business expenses

53. All business expenses must be documented in a transparent manner.



54. You must not finance or settle benefits or any other advantages which are not compliant with the Code or applicable law with business expenses.

Lobbying

55. All entities providing lobbying services to us must act in accordance with applicable law.



56. You must not give any benefits on our behalf while providing lobbying services or using services of other entities providing lobbying services.

Conflict of interest



57. Conflicts of interest may arise for example:

- a. due to your competitive activity in relation to us;
- b. due to our existing or potential business relationship with, if you are a close relative or a related entity of an employee responsible for cooperation with counterparties (e.g. personal, organisational or capital ties between an employee and a related entity being a counterparty);
- c. in the area of our charitable or sponsorship activities, if you are a close relative or related entity of our employee who makes decisions on our behalf about sponsoring or donating you.



58. **Avoid** conflict of interest in connection with the performance of your job responsibilities for us or on our behalf and any actions or situations that may lead to conflict of interest.

59. **Report** to us the conflict of interest that occurred and refrain from activities associated with the conflict of interest until the case is reviewed by us.



60. When you are notifying us of conflict of interest, you must not provide us with personal data of your close relatives.

61. All reported conflicts of interest are:

- a. carefully assessed for the risks they pose to us;
- b. handled according to integrity, confidentiality and personal data protection rules.

Sanctions lists



62. No employee or counterparty can be subject to sanctions, i.e. be included on sanctions lists published i.a. by the following bodies or organisations: EU, OFAC, UN, FATF or act against international sanctions imposed on other entities.



63. Immediately **inform** us if you are on sanctions list.

64. The same rules regarding confidentiality and personal data protection apply in terms of sanctions lists reports as those applying to conflict of interest.

Reporting violations of law and the Anti-Corruption Code

65. You are obliged to provide us with information on violations of law or the Code, including issues related to corruption, the liability of collective entities and any other irregularities in the activity of Polpharma or other Polpharma Group Company.



66. **File** a violation report, when you:

- a. notice a violation of applicable law or the provisions of the Code described in the Abstract;
- b. know or suspect that someone prepares, attempts or commits an offence, especially if the act might lead to bribery or corruption;
- c. observe irregularities in the organisation of operations which could lead to corrupt behaviour;
- d. notice an abuse of powers or failure to meet obligations or to exercise due diligence expected in the given circumstances.



67. You may submit a violation report through a dedicated channel provided on Polpharma's website.



68. All reported violations, regardless of their type are:

- a. **thoroughly** and **objectively investigated** by us;
- b. **protected** in terms of the **confidentiality** of their content and of an identity of a person submitting a report;
- c. **protected** in terms of the **personal data** contained in a report and
- d. processed in **compliance with** applicable **law**.

Glossary

In the Code we use the following terms:

<u>Abstract</u>	This Abstract of the Anti-Corruption Code. It is a short summary of Code that covers the rules relevant for cooperation with <u>counterparties</u> .
<u>Anti-Corruption Code or Code</u>	The Anti-Corruption Code in force at Polpharma.
<u>Benefit</u>	An undue (illegal) advantage, whether financial or non-financial, obtained for oneself or for someone else. This includes: • property gain (e.g. receiving money or its equivalent); • personal gain that cannot be measured in monetary terms (e.g. receiving an unpaid position in a foundation, receiving an honorary title or decoration); • avoidance of property loss (e.g. reducing debt, avoiding expenses).
<u>Close person</u>	This means: spouse, parents, children, siblings, children of siblings, parents' siblings, children of parents' siblings (first cousins), spouses of siblings and any persons who are in a particularly close personal relationship with the above-mentioned persons (e.g. cohabitation, affinity).
<u>Competitive activity</u>	Any activity within the scope of business activities conducted by the Polpharma, such as manufacture of medicinal products, medical devices, dietary supplements, cosmetics and other similar products, production of basic pharmaceutical substances, wholesale of pharmaceutical and medical products, scientific research and development in the field of biotechnology.
<u>Conflict of interest</u>	A situation in which the objectivity of an Employee or a Counterparty acting on behalf of or for the benefit of Polpharma or other Polpharma Group Company is threatened due to a financial, economic, or other personal interest, which may lead to an undesirable situation where they may perform duties for Polpharma in a biased or inefficient manner.
<u>Corrupt behaviour</u>	An act or omission that leads or may lead to committing offences related to <u>corruption</u> , for example: • offering, promising or accepting <u>benefits</u>; • invoking influence; • unlawfully hindering, thwarting or influencing the outcome of tenders.
<u>Counterparty</u>	A legal person or a natural person, regardless of whether they conduct business activity, in particular a contractor, supplier, customer, or any other entity entering into a relationship with Polpharma, irrespective of the legal form of cooperation adopted
<u>Customary gift</u>	A small gift customarily given or accepted in specific circumstances, offered for special occasions, such as holidays.
<u>Employee</u>	A person employed by Polpharma under an employment contract, a temporary employee, also an associate (i.e. a person providing services on a continuous basis under a civil law contract), or an apprentice, trainee, or volunteer.
<u>Fraud</u>	Any intentional act or omission designed to deceive, mislead, or circumvent rules, laws, or internal procedures, resulting in an undue benefit for the perpetrator or a third party, or causing harm or loss to another party or the organisation. Fraud may include misrepresentation, concealment of facts, abuse of trust, false invoicing, falsifying documents, or misappropriation of assets.

<u>Healthcare professional or HCP</u>	A doctor, pharmacist, pharmacy technician, nurse, midwife, dentist, dental surgeon, paramedic, or other person, including a researcher, who, as part of their professional duties, may issue prescriptions, prescribe, purchase, supply, recommend, administer a medicinal product or trade in medicinal products, and a person involved in the production or trade of medicines, foodstuffs for particular nutritional uses, or medical devices subject to reimbursement from public funds.
<u>Person performing a public function</u>	Any individual entrusted with tasks of public significance, including managing public funds, exercising public authority, or performing duties in the public interest, regardless of whether such tasks are carried out permanently or temporarily, for remuneration or without remuneration, and irrespective of the legal basis of employment or appointment. This category includes also public official , i.e. any individual holding a legislative, executive, administrative, military, disciplinary, control, law enforcement, or judicial position at any level, whether elected, appointed, nominated, or employed by governmental or local government entities and their subordinate offices.
<u>Polpharma Group (Companies)</u>	Zakłady Farmaceutyczne Polpharma S.A. and affiliates of Zakłady Farmaceutyczne Polpharma S.A.
<u>Promotional gifts</u>	Materials that promote Polpharma Group Companies or their products and intend to raise brand awareness, given, for example, as part of marketing or educational activities.
<u>Promotional meeting</u>	A meeting organised with HCPs for promotional and scientific purposes.
<u>Related entity</u>	An entity which is not part of <u>Polpharma Group</u> and in which an <u>employee</u> or a <u>close person</u> : • provides work or advice, whether for a fee or free of charge, regardless of the legal basis; • holds a position in the management board or supervisory board; • is a partner, shareholder, stockholder, or a person who in any other way has influence on the company's decisions; • due to other circumstances, has at least potential influence on the activities of a given entity.
<u>Sanctions lists</u>	Lists of sanctioned persons and entities published by authorities or organisations such as the European Union (EU), the Office of Foreign Assets Control (OFAC), the United Nations (UN), as well as the List of persons and entities subject to specific restrictive measures under Article 118 of the AML/CFT Act of 1 March 2018, published by the General Inspector of Financial Information (GIIF).
<u>We, Us, Polpharma</u>	Zakłady Farmaceutyczne Polpharma S.A.