

# Anti-Bribery Policy

**Sandoz Global Policy**

Document Owner: Global Legal and Compliance

# Contents

<b>1. Introduction</b>	<b>3</b>
1.1. Purpose	3
1.2. Scope and Applicability	3
<b>2. Principles</b>	<b>3</b>
<b>3. Interactions</b>	<b>3</b>
3.1. Interactions with Third Parties	3
3.2. Gifts, Hospitality and Entertainment	4
3.3. Rules relating to Public Officials and Facilitation Payments	4
3.4. External Funding and Corporate Social Responsibility (CSR) activities	4
3.5. Political Contributions	4
3.6. Price Reductions	4
<b>4. Exceptions and Violations</b>	<b>4</b>
4.1. Exceptions	4
4.2. Violations	4

# 1. Introduction

## 1.1. Purpose

At Sandoz, we are committed to conducting business with integrity and have zero tolerance for bribery and corruption. This Anti-Bribery Policy sets clear, non-negotiable standards to prevent bribery in all our operations, in line with our Code of Ethics. By adhering to this Policy, we uphold ethical practices and protect the trust of our patients, healthcare professionals, partners, and the public. We foster a culture of transparency and accountability across our Company and within the healthcare industry worldwide. We fully comply with the anti-bribery and anti-corruption laws in all jurisdictions where we operate. In cases where multiple legal or regulatory requirements apply, the most stringent standard must always be followed.

## 1.2. Scope and Applicability

Bribery is the offering, giving, receiving, or soliciting of anything of value to influence the actions of an individual in the performance of their duties. This Policy covers all forms of bribery and corruption, whether involving public officials or private individuals, and applies to all business activities and interactions. It is further supplemented by other documents and frameworks that govern additional aspects of our business and certain types of transactions in line with our zero-tolerance commitment to bribery, such as the Internal Controls and Accounting Standards, Sandoz' framework for external professional interactions, and the third party program.

This Policy applies to all employees and to all external workers. Third parties working with Sandoz are expected to adhere to the same standards as outlined in this document.

# 2. Principles



### No Bribery

We do not engage in any form of bribery. We do not give or accept bribes, and we do not use third parties, such as agents, consultants, advisers, distributors, or other business partners, to engage in bribery on our behalf.



### Compliance with External Requirements

We comply with the strictest local and international laws, as well as other relevant regulations and standards. We expect the same from our business partners.



### One Standard

We do not distinguish between public officials and the private sector: bribery is not tolerated, under any circumstances.



### Staying Independent

Employees and partners must not accept any personal benefits from external parties that could be perceived as influencing their professional decisions and actions.



### Zero Tolerance

We have zero tolerance for all forms of illegal behavior including but not limited to bribery and corruption, whether by our employees, external workers or business partners.

# 3. Interactions

Before offering, giving, or promising anything of value to any person, organization or entity, ask yourself if this action is in line with our Code of Ethics. Apply the approach of "pause and reflect" to reconsider ethical decision-making in your specific work context.

All transactions, including gifts, hospitality, and entertainment, must be recorded and documented accurately to avoid any appearance of impropriety and misconduct.

## 3.1. Interactions with Third Parties

Sandoz may engage qualified third parties to work for its benefit or on its behalf. Before entering into agreements with third parties, the requirements that are outlined in Sandoz' third party program must be met.

Business dealings with third parties must be based on a legitimate business need and be properly documented. Relevant documentation must include appropriate anti-corruption clauses, a description of the goods and services obtained and the agreed-upon compensation. The compensation paid to third parties for goods and services must be fair market value and supported by appropriate documentation. Proof of performance must be obtained.

## 3.2. Gifts, Hospitality and Entertainment

Gifts and entertainment must be approached with restraint. While hospitality is a legitimate part of business interactions, it must be modest and appropriate. Gifts, hospitality, and entertainment may only be provided if reasonable, appropriate, transparent, and infrequent with respect to any individual recipient. On rare occasions where the provision of a gift is socially mandated, they must always be socially adequate and must never be provided to influence or reward any business decisions or actions of the other party or create that perception.

We must not:

- Give cash or gifts that are cash equivalent (e.g., shopping coupons, vouchers, discount codes).
- Provide gifts of any kind including personal gifts, cultural acknowledgements, or promotional aids etc., whether branded or unbranded, to Healthcare Organizations and their representatives, Healthcare Professionals (HCPs), their family members or entities related to HCPs.
- Pay for entertainment, hospitality, or travel costs or any related expenses of anyone accompanying a participant to a Sandoz business meeting, congress, or comparable event, except in situations where a participant is unable to travel alone and the requirements of Sandoz' framework for external professional interactions are met.
- Use personal funds to provide gifts, hospitality and entertainment, even if no reimbursement is sought.

When external parties offer gifts, entertainment or hospitality to us as Sandoz employees, the rules set forth in our Conflicts of Interest Policy apply.

## 3.3. Rules relating to Public Officials and Facilitation Payments

We make sure that any interaction with public officials is in strict compliance with additional rules and regulations to which these persons are subject. We do not make facilitation payments, irrespective of whether local law permits facilitation payments.

## 3.4. External Funding and Corporate Social Responsibility (CSR) activities

We may support external funding as well as corporate social responsibility initiatives, including charitable donations, for activities that must ultimately benefit patients or healthcare delivery. However, external funding and CSR activities must never be used to improperly influence decisions, gain an unfair advantage, or create the appearance of doing so.

## 3.5. Political Contributions

Political contributions can only be made where an appropriate governance framework that ensures compliance with applicable laws and internal processes has been established and approved by Regional Business and Regional Legal and Compliance Head.

When we as individual Sandoz employees make political contributions or participate in political activities in a personal capacity (not on behalf of Sandoz), we never suggest that we represent Sandoz, and we disclose any potential conflicts of interest.

## 3.6. Price Reductions

Price reductions may take various forms and may be applied at any time, including discounts, rebates, volume bonuses, and other offers, measures or incentives with a similar effect. However, they must always comply with all applicable Sandoz pricing and approval standards, as well as all relevant laws, including competition laws. All authorizations and approvals that are required must be secured before finalizing the sales agreement or issuing invoices, and appropriate documentation must be ensured.

# 4. Exceptions and Violations

## 4.1. Exceptions

Exceptions to this Policy are not permitted.

## 4.2. Violations

In alignment with our Code of Ethics, breaches of this Policy can result in remedial, corrective, or disciplinary actions up to and including termination of employment. Potential incidents of misconduct should be reported to the SpeakUp Office. Third parties are also encouraged to report. Sandoz guarantees non-retaliation and confidentiality, to the extent legally possible, for good-faith reports of such breaches.