



POLPHARMA SANTO
PART OF POLPHARMA GROUP

REPUBLIC OF KAZAKHSTAN, SHYMKENT CITY, RASHIDOV STREET 81

ANTI-CORRUPTION CODE

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About the Code

What the Code is about

1. The Anti-Corruption Code specifies:
 - a. what Corruption, Bribery, Fraud, and Conflict of Interest are;
 - b. general principles of conduct to avoid Corrupt Behaviour, Fraud, and Conflict of Interest;
 - c. detailed anti-corruption rules, e.g. for giving and receiving gifts, hospitality, meetings with external parties, cooperation with Counterparties, public procurement, and purchasing processes;
 - d. rules for reporting Corruption, Corruptive Behaviour, and other acts inconsistent with the Code.
2. The Anti-Corruption Code was created in accordance with the Polpharma Group Code of Ethics, the Law of the Republic of Kazakhstan No. 410-V dated 18 November 2015 “On Combating Corruption”, other applicable legislation of the Republic of Kazakhstan and, where applicable, the legislation of the European Union, as well as internationally recognized anti-corruption standards and best practices aimed at preventing Corruption, Bribery Fraud, and the occurrence of Conflict of Interest.
3. The Anti-Corruption Code is a part of the Global Compliance System as defined in the Global Compliance System Policy, and the fundamental policy for the Anti-Corruption Management System.
4. The Anti-Corruption Code establishes general principles and requirements aimed at preventing corruption and bribery in all business activities and relationships. The Marketing Activities Instruction further supplements and operationalizes anti-corruption requirements applicable to promotional and marketing activities, including interactions with healthcare professionals, in accordance with the legislation of the Republic of Kazakhstan.

Purpose of the Code

5. The purpose of the Code is to:
 - a. counteract Corruption, Bribery, Fraud, and the occurrence of Conflicts of Interest;
 - b. create an environment free from Corrupt Behaviour;
 - c. minimize the risk of Employees and Counterparties acting on behalf of and for the benefit of Polpharma Santo participating in Corrupt Behaviour and Conflict of Interest situations;
 - d. reduce the risk of violation of legal provisions concerning counteracting Corruption, Bribery, Fraud, and Conflict of Interest at Polpharma Santo;
 - e. define the principles of cooperation with Counterparties;
 - f. exercise due diligence in the event of verification by public authorities responsible for counteracting Corruption and Conflict of Interest;

- g. raise awareness of Employees and Counterparties acting on behalf of or for the benefit of Polpharma Santo in the field of counteracting Corruption and Conflict of Interest, as well as of the principles of criminal liability for Corruption Offences;
- h. seek to follow good anti-corruption practices inspired by the principles of the ISO 37001 Anti-Corruption Management System standard.

Scope of application

- 6. Polpharma Santo undertakes organisational, personnel, and technical measures described in the Anti-Corruption Code to prevent situations that could lead to Corruption, Bribery, Fraud, or Conflict of Interest, or actions contrary to the provisions of applicable law, the Code, or accepted practices by persons acting on behalf of Polpharma Santo.
- 7. The Code applies to all Employees of Polpharma Santo.
- 8. Counterparties apply the principles of the Code to the extent specified in the agreements that connect them with Polpharma Santo.

Abbreviations and Definitions

Benefit	An undue (illegal) advantage, whether financial or non-financial, obtained for oneself or for someone else. This includes: a. property gain (e.g. receiving money or its equivalent); b. personal gain that cannot be measured in monetary terms (e.g. receiving an unpaid position in a foundation, receiving an honorary title or decoration); c. avoidance of property loss (e.g. reducing debt, avoiding expenses).
Chief Compliance Officer	The person performing a global compliance function and acting as a Local Compliance Function for Zakłady Farmaceutyczne Polpharma S.A. in accordance with the Global Compliance System Policy.
Close Person	A spouse, ascendants (parents, grandparents, great-grandparents), descendants (children, grandchildren, great-grandchildren), siblings and their children and spouses, siblings of parents and children of siblings of parents (first cousin), as well as all persons remaining with a given person or the above-mentioned in a particularly close personal relationship (e.g. concubinage, affinity, adoption relationship, particularly close social relations) and the spouses of such persons.
Code	This Anti-Corruption Code, implemented locally by Polpharma Santo on the basis of a global template adopted by the Management Board of Zakłady Farmaceutyczne Polpharma S.A.
Competitive Activity	Any activity within the scope of business activities conducted by the Polpharma Santo, such as manufacturing, quality control and certification testing of medicinal products and ethyl alcohol in a certified laboratory; sale and distribution of medicinal products, pharmaceutical products, medical and sanitary-hygienic products, and medical equipment; procurement and acquisition of pharmaceutical and chemical raw materials; manufacturing

	and sale of biologically active food supplements and other goods; performance of works and provision of services to enterprises, organizations and individuals.
Company / Polpharma Santo	CHIMPHARM JSC.
Conflict of Interest	A situation in which the objectivity of an Employee or a Counterparty acting on behalf of or for the benefit of Polpharma Santo 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 Santo in a biased or inefficient manner.
Corrupt Behavior	An act or omission leading, even potentially, to Corruption or the commission of Corruption Offences, including but not limited to: invoking influence or creating a belief in the existence of influence when dealing with matters, unlawfully hindering, thwarting, or influencing the outcome of tender procedures, obstructing the detection and tracing of funds originating from Corruption Offences.
Corruption, Bribery	Any abuse related to accepting (including an offer or promise), promising, proposing, or giving any Benefits, including but not limited to, an act: a. consisting in promising, proposing, or giving, by any person, directly or indirectly, any Benefits to a Public Official, for themselves or for any other person, in connection with the public function performed; b. consisting in requesting or accepting by a Public Official, directly or indirectly, any Benefits for themselves or for any other person, or accepting an offer or promise of such Benefits, in connection with the public function performed; c. committed in the course of business activities, including the fulfilment of obligations towards a public authority (institution), consisting in promising, proposing, or giving, directly or indirectly, to a person managing a unit not included in the public finance sector or working in any capacity for such a unit, in connection with the function performed by them, any Benefits for themselves or for any other person, in exchange for acting or failing to act in the performance of duties for the benefit of that unit; d. committed in the course of business activities, including the fulfilment of obligations towards a public authority (institution), consisting in demanding or accepting, directly or indirectly, by a person managing a unit not included in the public finance sector or working in any capacity for such a unit, any Benefits, or accepting a proposal or promise of such Benefits for themselves or for any other person, in connection with the function performed; e. committed in the course of performing job responsibilities, in connection with the function performed or position held, consisting in promising, giving, demanding, accepting, instigating, or aiding, by any person, in any way in violation of applicable law, any Benefits for themselves or for any other person, or accepting an offer or promise of such Benefits in exchange for acting or omitting to perform job responsibilities.
Corruption Offences	A special category of violations of the law, consisting in particular in promising, proposing, giving, demanding, accepting, inciting, or aiding, by any person and in any way, any Benefit, or accepting an offer or promise of

	such Benefit. For the purposes of the Code, Corruption Offences should be understood in particular as the offences specified in the Law of the Republic of Kazakhstan No. 410-V dated 18 November 2015 “On Combating Corruption”, as well as acts specified in foreign and international corruption regulations, including in particular SAPIN II (France), the UK Bribery Act (Great Britain), and the Foreign Corrupt Practices Act (USA). A detailed description of Corruption Offences and the content of legal provisions related to the Anti-Corruption Code is included in Attachment 10 to this Code.
Corruption Risk Map	A map defining the results of the compliance risk assessment, including Corruption risks, taking into account the identified areas of activity in the Polpharma Group Companies that are particularly exposed to the occurrence of Corruption.
Counterparty	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 Santo, irrespective of the legal form of cooperation adopted.
Customary Gift	A small gift customarily given or accepted in specific circumstances, offered for special occasions, such as holidays.
Employee	A person employed by Polpharma Santo under an employment contract, an associate, or an apprentice or trainee.
Fraud, Fraudulent Behaviour	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.
General Director	Head of Polpharma Santo responsible for its overall management.
Gifts Register	A database of gifts received by Employees, kept in electronic form.
Local Compliance Function / Legal & Compliance Department	The person responsible for compliance in Polpharma Santo in accordance with the Global Compliance System Policy, also referred to as the “Local Compliance Function”. The Local Compliance Function is performed by the Legal & Compliance Department (Legal & Compliance Director with Local Compliance Team).
Local HR Function / HR Department	The person responsible for human resources management in Polpharma Santo. This function is performed by HR Department.
Management Staff	All persons to whom at least one Employee reports.
Board of Directors	The governing body of Polpharma Santo.
Healthcare Professional, HCP	An individual holding a professional medical qualification and engaged in the practice of medicine in accordance with the legislation of the Republic of Kazakhstan.
Penal Code	The Penal Code of the Republic of Kazakhstan No. 226-V dated 3 July 2014.

Person Performing a Public Function	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 Public Officials, i.e.: a. a person holding a responsible government position; b. an official; c. a person authorized to perform state functions; d. a person performing executive functions in a state organization or quasi-state entity; e. a person appointed or elected to hold any position in the legislative, executive, administrative, judicial bodies or armed forces of a foreign state; f. a person performing any public function for a foreign state; g. a person holding an executive position in organizations established by states based on agreements that have the status of international treaties. A detailed list of positions of Persons Performing Public Functions is included in Attachment 2 to this Code.
Code of the Republic of Kazakhstan «On public health and healthcare system»	Code of the Republic of Kazakhstan «On public health and healthcare system» (July 7, 2020 № 360-VI)
Polpharma Group (Companies)	Zakłady Farmaceutyczne Polpharma S.A. and affiliates of Zakłady Farmaceutyczne Polpharma S.A.
Position Exposed to Corruption	Any job position or function in Polpharma Santo, the scope of whose duties or powers is associated with a potential risk of Corruption, as indicated in the “List of Positions Exposed to Corruption”, included in Attachment 3 to this Code.
Promotional Gift	Materials promoting Polpharma Group Companies or their products, intended to raise brand awareness, given, for example, as part of marketing or educational activities. The principles of giving Promotional Gifts are described in this Code and, if offered to HCPs, in the Marketing Activities Instruction.
Related Entity	An entity not part of Polpharma Group, in which an Employee or a Close Person: a. provides work or advice, whether for a fee or free of charge, regardless of the legal basis; b. holds a position in the management board or supervisory board; c. is a partner, shareholder, stockholder, or a person who in any other way has influence on the company's decisions; d. due to other circumstances, has at least potential influence on the activities of a given entity.

Roles and Responsibilities

9. Counteracting Corruption, Bribery, Fraud, and Conflict of Interest is the responsibility of **Board of Directors, Management Staff, Employees, and Counterparties of Polpharma Santo**.
10. The **General Director** is responsible for outlining the general directions of the anti-corruption policy in Polpharma Santo, in particular by adopting the Code, ensuring the consistency of the strategy with the anti-corruption system, allocating appropriate resources needed for the effective functioning of the anti-corruption system, and for generally supervising the implementation and effectiveness of the system. The General Director delegates activities aimed at implementing the anti-corruption system to the Local Compliance Function.
11. The **Local Compliance Function** is responsible for implementing the anti-corruption program, in particular for explaining, updating, enforcing, and providing training in the scope of the provisions of the Anti-Corruption Code.
12. Each **Counterparty** is responsible within the scope of their rights and obligations arising from the concluded agreement for:
 - a. familiarising themselves with the provisions of the Abstract of the Anti-Corruption Code, which constitutes Attachment 9 to the Code;
 - b. complying with the provisions of this Abstract, as well as the provisions of applicable law concerning anti-corruption;
 - c. confirming in the agreement that they have read the Abstract of the Anti-Corruption Code.
13. Each **Employee** is responsible within the scope of their rights and obligations related to their job responsibilities for:
 - a. familiarising themselves with the provisions of the Code;
 - b. complying with the provisions of the Code, as well as the provisions of applicable law concerning anti-corruption;
 - c. confirming the fact of familiarising themselves with the Code immediately after starting work or performing tasks commissioned by Polpharma Santo by submitting a declaration of familiarisation with the Anti-Corruption Code and of undertaking to comply with its provisions, and for renewing this declaration annually.
14. A template of Employee's declaration of familiarisation with the Anti-Corruption Code is provided in Attachment 7.
15. Each Employee holding a position from the "List of Positions Exposed to Corruption", included in Attachment 3 to this Code, may be subject to additional obligations, such as completing supplementary anti-corruption training due to identified risks. If necessary, the Local Compliance Function may designate a position not included in the list as exposed to corruption, in which case the provisions applicable to such positions shall also apply.
16. Each Employee holding a position or working in the area indicated in the list included in Attachment 4 to the Code is subject to the obligation to submit declarations regarding the

Conflict of Interest. If necessary, the Local Compliance Function may designate a position not included in the list, in which case the provisions applicable to such positions shall also apply.

Basic Anti-Corruption Principles

17. Polpharma Santo has a zero-tolerance principle for Corruption and actions that may be perceived or understood as Corrupt Behaviour. For the avoidance of doubt, Polpharma Santo condemns all behaviours described in Articles 15-25 of the United Nations Convention against Corruption, adopted by the United Nations General Assembly on 31 October 2003, including in particular all forms and manifestations of bribery, embezzlement, misappropriation, trading in influence, abuse of office, illegal enrichment, as well as obstruction, disruption, or influencing of the justice system.
18. All Corrupt Behaviours are prohibited. In particular:
 - a. It is prohibited to give or accept Benefits or their offer or promise, or to induce other Employees or Counterparties of Polpharma Santo to do so.
 - b. It is prohibited to take actions suggesting that Corruption is used or tolerated in Polpharma Santo.
 - c. It is prohibited to give cash and items equivalent to cash (e.g. vouchers, gift cards, coupons). The prohibition also covers funds transferred by bank transfer.
 - d. It is prohibited to offer or give gifts that, due to the circumstances of their delivery, may violate custom, principles of social conduct, or domestic, foreign, or international legal regulations.
 - e. In each case, it is necessary to ensure that offering gifts is not perceived as an attempt to exert improper influence, and to ensure that the nature or type of the gift does not jeopardize the image of Polpharma Santo or any other Polpharma Group Company.
 - f. It is prohibited to conceal the fact of giving a gift or to give it in a way that may suggest an intention to conceal it.
 - g. It is prohibited to give gifts in order to increase sales of Polpharma Group's products.
 - h. It is prohibited, apart from certain types of Promotional Gifts, provided in cases specified in the Marketing Activities Instruction, to direct to persons authorised to issue prescriptions and persons trading in medicinal products, advertising of a medicinal product consisting in giving, offering, and promising Benefits, including gifts and various facilities, prizes, trips, and organising and financing meetings promoting medicinal products, during which manifestations of hospitality go beyond the main purpose of the meeting.
 - i. It is prohibited to create any mechanisms that enable the financing of Benefits, including through the use of the Company's assets. In particular, it is prohibited to create corruption funds, i.e. assets collected for the purpose of committing Corruption Offences and transferring Benefits, and to conceal their existence by creating false

documentation or by not registering them in the accounting records (register of economic transactions).

- j. Economic transactions (events that affect assets, liabilities, revenues, or costs) are documented in a transparent manner, enabling, in certain situations (e.g. control), the presentation and proof of the actual substance of the transaction. Business operations in Polpharma Santo are properly documented, recorded in accounting records, described, and registered in the appropriate accounting accounts.
- k. It is prohibited to create and use documentation aimed at concealing or falsifying the true purpose of a specific business operation, including concealing Corrupt Behaviour.
- l. It is prohibited to accept, in connection with job responsibilities, gifts that could compromise the image of Polpharma Santo and Polpharma Group, or influence the business decisions of Employees.
- m. Conflicts of Interest must be avoided both within Polpharma Group and with external entities.

Giving Gifts

Giving gifts and other values to Persons Performing a Public Function

- 19. It is prohibited to give any Benefits, including gifts, to Persons Performing a Public Function.

Giving gifts and other values to HCPs

- 20. Polpharma Santo regulates the permitted value of gifts given to HCPs, although it should be noted that in the context of anti-corruption, there is no definition of a “completely safe” gift value.
- 21. The principles for giving Promotional Gifts to HCPs are set out in the Marketing Activities Instruction.
- 22. Customary Gifts must not be given to HCPs.

Giving gifts and other values to Counterparties and their representatives

- 23. It is permitted to give Customary and Promotional Gifts to Counterparties and their representatives in accordance with this Code.
- 24. All gifts should be marked with the logo of Polpharma Santo.
- 25. The permissible value of gifts is regulated by Attachment 1 to this Code. Any gifts with a value higher than that indicated in Attachment 1 must be previously approved by the Local Compliance Function.
- 26. It is prohibited to give any Benefits in exchange for a specific action or omission, or in order to influence a specific action or omission of the Counterparty or its representatives.

Receiving Gifts by Employees

27. Employees may accept gifts from current or potential Counterparties (including invitations to meetings, conferences, or events, e.g. of a sports, entertainment, cultural, or other nature) only if the gifts:
 - a. are in accordance with the law and accepted customs,
 - b. are of an occasional or promotional nature,
 - c. do not result in an obligation to reciprocate or to take or refrain from taking specific actions.
28. The Local Compliance Function maintains a Gifts Register. Each Employee is obliged to register any gift received in the Gifts Register, regardless of the value of the gift.
29. The responsibility for estimating the value of the gift lies with the reporting Employee. In the event of suspicion of underestimating the value of the gift, the Local Compliance Function asks for additional explanations justifying the estimated value.
30. The Local Compliance Function may order the return of a gift that is inconsistent with the principles in force in Polpharma Santo, or make another decision regarding further proceedings with respect to it.
31. Accepted gifts may not affect the impartiality of decisions made in connection with the job responsibilities performed by Employees. Gifts may not be accepted if the circumstances indicate that they are offered with the intention of influencing job responsibilities.
32. It should be remembered that accepting a gift is recognized as an Employee's income in kind and is subject to taxation. POLPHARMA SANTO, acting as a tax agent, will independently calculate, withhold, and pay all required taxes in accordance with the legislation of the Republic of Kazakhstan; the Employee is not required to declare the value of such a gift in their tax return".
33. When performing activities for or on behalf of Polpharma Santo, Employees are strictly prohibited from accepting gifts that could compromise the image of Polpharma Santo and other Polpharma Group Companies or influence their business decisions and the implementation of their rights or obligations.
34. It is prohibited to accept gifts in the form of cash or its equivalent (securities, gift cards, vouchers, product vouchers, etc.), as well as bank transfers.
35. Employees, in connection with performing activities for or on behalf of Polpharma Santo, may not obtain any additional Benefits. In particular, Employees may not collect any commissions on orders placed, contracts signed, or transactions concluded, as well as accept Benefits in exchange for selecting a specific bidder or for influencing another person whose competences include selecting a specific supplier.

Hospitality (Meetings and Events)

Meeting with Persons Performing a Public Function and lobbying activities

- 36. Hospitality must not be offered to Persons Performing a Public Function.
- 37. Meetings with Persons Performing a Public Function are held in accordance with the provisions of the Global External Affairs Policy.
- 38. All entities providing lobbying services to Polpharma Santo should act in accordance with applicable law and the Global External Relations Policy.

Meetings with HCPs

- 39. Promotional meetings with HCPs are held in accordance with the Marketing Activities Instruction.

Business meetings with Counterparties

- 40. It is recommended to conduct business negotiations in the presence of witnesses from Polpharma Santo or any other Polpharma Group Company and to document them in the form of a note or minutes.
- 41. During meetings, Employees and the Counterparty's representatives should settle their part of the bill, or adopt the principle that, in the event of more frequent meetings, the bills should be paid alternately.
- 42. In the event of accepting an invitation to a business meeting, Employees should pay attention to whether the nature and value of the ordered meals, especially alcohol, are not excessive, inappropriate, or exceeding generally accepted customs, or otherwise likely to harm the reputation of Polpharma Santo or other Polpharma Group Companies. Hospitality during business meetings must never be intended to influence decisions; if it appears excessive or inappropriate, the meeting should be discontinued and any personal expenses should be settled individually by Employees.
- 43. During business meetings concerning future or current cooperation with Counterparties, Employees may cover reasonable travel, accommodation, and meals expenses for current or potential Counterparties, within the limits specified in the provisions of law and in Attachment 1 to this Code. It is also permissible to finance possible cultural events, provided that their duration does not exceed the duration of the substantive part of the meeting. In each case, Employees must ensure that any hospitality offered is neither excessive nor perceived as exerting influence.

Occasional events and visits to production plants

- 44. Polpharma Santo may invite to occasional events and visits to production plants and laboratories:
 - a. their current and potential Counterparties;
 - b. individuals from the academic community (e.g. lecturers or academic staff of medical universities), including HCPs;

- c. Persons Performing a Public Function, both domestically and internationally, provided this complies with applicable local legal requirements.
- 45. It is prohibited to cover the costs of travel, stay, and participation of Persons Performing a Public Function, with the exception of the costs of a meal organised by Polpharma Santo for the participants of the event. In case of doubt, Employees should consult the Local Compliance Function.
- 46. In the case of other participants, it is permitted to cover only the costs directly related to the stay, i.e. transport and accommodation costs, within the limits specified in the provisions of law and in Attachment 1 to this Code. The date of arrival at the place and the date of return transport must be strictly related to the date of the event.
- 47. It is prohibited to:
 - a. offer hospitality that could be perceived negatively by the public, provoke an adverse reaction from event participants, or otherwise harm the reputation of Polpharma Santo or the entire Polpharma Group;
 - b. cover hotel consumption costs or other stay-related expenses, including meals at or outside the hotel, except for meals organised by Polpharma Santo for its guests;
 - c. cover the costs of additional attractions, e.g. trips or sightseeing;
 - d. invite persons accompanying the invited persons (excluding persons accompanying Employees).
- 48. Hospitality offered during occasional events or visits to production plants must be appropriate to the nature of the event and the status of the guests, and must never be excessive.

Conferences and other educational events for HCPs

- 49. Conferences and other educational events for HCPs are held in accordance with the Marketing Activities Instruction.

Donations

- 50. The principles of making product and humanitarian donations for HCOs and other specific entities, are set out in the Marketing Activities Instruction.

Agreements with Counterparties

- 51. Polpharma Santo may entrust Counterparties with the performance of specific services or works, including commissioning activities to HCPs and marketing activities to wholesalers, pharmacies, and distributors, each time on the basis of the concluded agreement.
- 52. Agreements with HCPs are concluded on the principles specified in the Marketing Activities Instruction. It is prohibited to enter into agreements with HCPs in order to increase sales of Polpharma Group products.

53. The amount of remuneration due to the Counterparty should be determined based on market rates and reflect fair market value, meaning an objective and reasonable amount that the Counterparty could receive for a given activity under comparable market conditions, taking into account objective criteria (e.g. qualifications, time, nature of the activity). The fair market value is determined:
- a. in the case of HCPs – on the basis of an external benchmark study of market rates;
 - b. in the case of other Counterparties – as a result of commercial negotiations.
54. The selection of the Counterparty must always be based on substantive criteria. The method of selecting the Counterparty is specified:
- a. in the case of HCPs – in the Marketing Activities Instruction;
 - b. in the case of other Counterparties – in the Procedure for the review, approval and execution of the contractors.
55. Marketing activities commissioned to wholesalers, pharmacies, and distributors are subject to the principles specified in the Marketing Activities Instruction.

Anti-Corruption Clauses

56. In contracts concluded with Counterparties, anti-corruption clauses are used, adapted to the legal relationship, and adequate to the level of corruption risk. Polpharma Santo strives to include anti-corruption clauses in all concluded contracts.
57. The clause should at least confirm that both parties undertake to comply with applicable anti-corruption laws and that they will not engage in any form of Corruption or Bribery.
58. The Local Compliance Function establishes the standard contractual anti-corruption clauses. Any modification of the standard anti-corruption clause, as well as acceptance of clauses proposed by the other party, requires prior approval from the Local Compliance Function.

Facilitation and Forced Payments

59. It is prohibited to 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 a Public Function in order to secure or speed up a routine or necessary action (e.g. faster issuance of a work permit).
60. Any Employee or Counterparty who is asked to make a facilitation payment should ask for proof that the payment is lawful. If no proof is provided, they should refuse to make such a payment.
61. A forced payment occurs when money is demanded from an Employee or Counterparty by actual threats (or perceived as such) against health, safety, or freedom. In the event of a forced

payment, Polpharma Santo will not draw negative consequences against the Employee or Counterparty if their health, safety, or freedom, or that of others was threatened.

62. If an Employee or Counterparty has made a facilitation or forced payment, they should immediately report this fact to the Local Compliance Function in accordance with the Procedure for Reporting Violations of Law and Prohibited Acts (locally adopted), who will take appropriate follow-up actions.

Identification and Prevention of Frauds

63. Polpharma Santo maintains a comprehensive framework for the identification, prevention, investigation, and management of Fraud. In particular, Polpharma Santo ensures the organisation of an effective system of internal control of accounting records and financial statements, in order to subject them to appropriate audit and authentication procedures described in the relevant accounting policies and instructions.
64. All Employees and Counterparties are expected to exercise constant vigilance and are required to promptly report any suspected or actual fraudulent activities. These may include, but are not limited to, falsification of documents, misappropriation of assets, manipulation of financial statements, or any other deceitful conduct that may adversely impact the interests of Polpharma Santo or other Polpharma Group Companies.

Counteracting Money Laundering and Terrorist Financing

65. Polpharma Santo has a system of internal regulations and supervision for the verification of Counterparties, as well as in the field of counteracting money laundering and terrorist financing, compliant with the requirements of the applicable laws.

Public Procurement

66. Entities selling Polpharma Group's products, before submitting an offer under the public procurement procedure, should be familiar with and comply with:
- a. applicable local laws regulating tenders and public procurement in the countries where Polpharma Santo participates in procurement processes, whether directly or through third parties;
 - b. the abstract of the Anti-Corruption Code.
67. It is prohibited to unlawfully obstruct or thwart tender procedures or to exert any unlawful influence on their outcome. In particular, it is prohibited to:

- a. enter into agreements or arrangements with other persons, share or disseminate information, or conceal material facts with the intent to improperly influence the result of an ongoing or planned tender or public procurement procedure;
- b. offer or transfer any Benefits in connection with public procurement procedures on behalf of or for the benefit of Polpharma Santo or other Polpharma Group Companies, including by entities or persons involved in the sales and marketing of Polpharma Group products, such as Counterparties;
- c. participate in the preparation of procurement documentation, including technical specifications or descriptions of the subject matter of the contract, as well as in any other activities related to the design or 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

- 68. It is prohibited to accept or give any Benefits from or to Counterparties, in particular those that could influence the purchasing or sales decisions of Polpharma Santo or other Polpharma Group Companies. Sales decisions are understood, in particular, as decisions on the level of sales prices or the size of the discount granted (in the event that Polpharma Santo may influence the price or discount level of the product sold).
- 69. Any attempt to offer Benefits with the intent to influence job responsibilities, including purchasing processes of Polpharma Santo or other Polpharma Group Companies, should be reported to the Local Compliance Function.

Principles for Hiring Employees

- 70. Polpharma Santo is responsible for ensuring due diligence in the selection of future Employees, in particular for conducting anti-corruption screening of job candidates. The purpose of the screening is to prevent Corruption, Bribery, undue influence, favouritism, and Conflict of Interest in all recruitment decisions.
- 71. All hiring decisions must be based on objective, job-related criteria, such as skills, experience, credentials, and demonstrated competences. No offer of employment or preferential treatment may be made in exchange for money, gifts, hospitality, services, promises, or any other undue benefit.
- 72. Local HR Function is responsible for:
 - a. informing job candidates about the applicable principles described in this Code;
 - b. verifying whether there is any Conflict of Interest between a candidate and an Employee or any other person (e.g. a Counterparty or a Person Performing a Public

Function) that could influence the hiring process, and for ensuring such relationships are disclosed;

c. checking whether the candidate is (was) a Person Performing a Public Function.

73. If the candidate applies for a position at HAY level 18 and above at Polpharma Santo, the Local HR Function should verify that such candidates will comply with Polpharma Group's anti-corruption principles. Candidates are required to sign a commitment to adhere to these principles, as outlined in Attachment 8 to this Code.
74. If the candidate is (was) a Person Performing a Public Function or applies for a position at HAY level 18 and above at Polpharma Santo, they must submit an additional declaration provided in Attachment 5 to this Code.
75. If the candidate is a Person Performing a Public Function, they may not be a member of the Management Board, Supervisory Board, or Audit Committee of Polpharma Santo, nor be employed or perform other activities that could give rise to suspicions of bias or self-interest.
76. If the candidate was a Person Performing a Public Function and participated in issuing a decision in individual cases concerning Polpharma Santo, they may not be employed or perform other activities within a year of ceasing to perform this function, unless they present a permit required by law.

Employees' Remuneration and Expenses

77. The remuneration and benefits system in Polpharma Santo is based on documented and objective criteria, ensuring fairness and compliance with applicable laws. It operates in accordance with the applicable remuneration regulations specifying the principles of remuneration and granting remuneration benefits to Employees.
78. It is prohibited to:
- a. pay remuneration and remuneration benefits for the purpose of allocating them for Benefits;
 - b. pay hidden, unofficial, or unapproved remuneration or remuneration benefits;
 - c. use remuneration and remuneration benefits to exert undue influence on business decisions or to create corruption funds;
 - d. transfer Benefits from individual remuneration.
79. All Employees' expenses must relate to a legitimate business purpose and be necessary for the performance of job responsibilities. Personal expenses unrelated to business activities are strictly prohibited and may result in disciplinary action.
80. Employees' expenses should be documented in a transparent manner and settled in accordance with the internal policies in force in Polpharma Santo.
81. It is prohibited to finance and settle any Benefits that are inconsistent with the provisions of the Anti-Corruption Code and Marketing Activities Instruction through Employees' expenses.

Conflict of Interest

Most common sources and forms of Conflicts of Interest

82. Conflict of Interest within internal relations may arise from, in particular:

- a. the existence of direct or indirect reporting lines between an Employee and their Close Person;
- b. decisions made by an Employee on behalf of Polpharma Santo on the employment, promotion, or change of position of their Close Person, regardless of the legal form of cooperation and its intended conditions;
- c. requesting or granting various types of discretionary benefits by an Employee to their Close Person; or
- d. deciding by an Employee on the order of access of their Close Person to specific employment-related benefits.

83. Conflict of Interest in external relations, i.e. between Polpharma Santo and other entities, including Counterparties, may occur in particular in the following situations:

- a. as a result of Competitive Activity to Polpharma Santo;
- b. as a result of existing or potential cooperation with Counterparties;
- c. as a result of charitable or sponsoring activities.

84. Conflict of Interest in external relations as a result of Competitive Activity to Polpharma Santo may occur if:

- a. an Employee, a Counterparty, a Close Person, or a Related Entity conducts Competitive Activity to Polpharma Santo;
- b. an Employee, a Counterparty, or a Close Person conducts business using funds or assets of Polpharma Group or uses business contacts acquired in connection with work for Polpharma Santo;
- c. an Employee or a Close Person provides work or advisory services for an entity conducting Competitive Activity, whether for remuneration or free of charge;
- d. an Employee, a Close Person, or another person acting on their behalf acquires or takes up shares, stocks, or other securities of an entity conducting Competitive Activity to Polpharma Santo or of a Counterparty, except for shares in public companies;
- e. an Employee, a Close Person, or a Counterparty is organisationally involved in any way in an entity conducting Competitive Activity to Polpharma Santo;
- f. an Employee, a Close Person, or a Counterparty performs a function in the management board or supervisory board of an entity conducting Competitive Activity to Polpharma Santo;

- g. an Employee or a Counterparty provides information important from the perspective of Polpharma Santo or any other Polpharma Group Company to Close Persons or Related Entities conducting Competitive Activity to Polpharma Santo.

85. Conflict of Interest in external relations as a result of existing or potential cooperation with Counterparties may occur if:

- a. an Employee induces decision-makers in Polpharma Santo to establish cooperation by Polpharma Santo with Close Persons or Related Entities;
- b. an Employee submits offers on behalf of Polpharma Santo to Close Persons or Related Entities;
- c. an Employee negotiates, concludes, performs, or evaluates contracts, or purchases goods on behalf of Polpharma Santo from Close Persons or Related Entities;
- d. an Employee shares information important from the perspective of Polpharma Santo with Close Persons or Related Entities (including their employees) who are existing or potential Counterparties of Polpharma Santo;
- e. an Employee uses non-public information obtained in connection with employment or cooperation with Polpharma Santo about existing or potential Counterparties to make stock exchange transactions or obtain benefits;
- f. an Employee is organisationally involved in the enterprise of a Counterparty;
- g. an Employee or their Close Person provides work or advisory services for a Counterparty on the basis of an employment contract or another legal relationship, whether for remuneration or free of charge;
- h. an Employee or their Close Person performs a function in the management board or supervisory board of a Counterparty.

86. Conflict of Interest in external relations as a result of charitable or sponsoring activities may occur if:

- a. an Employee decides on behalf of Polpharma Santo to sponsor activities of a Close Person or a Related Entity, including events, special occasions, concerts, or similar initiatives;
- b. an Employee decides on behalf of Polpharma Santo to make a donation to a Close Person or a Related Entity.

Active prevention of Conflicts of Interest

87. All Employees and Counterparties of Polpharma Santo are obliged to:

- a. avoid actions and situations that may lead to a Conflict of Interest;
- b. report any Conflict of Interest that could not be avoided;
- c. strive to eliminate or mitigate the negative impact of a Conflict of Interest on Polpharma Santo and other Polpharma Group Companies and, for this purpose, cooperate with the Local Compliance Function, their direct manager, and, if necessary, other Employees and Counterparties.

88. Polpharma Santo limits the possibility of the occurrence of a Conflict of Interest and counteract its consequences, in particular by:

- a. communicating and providing training on the principles of conduct regarding Conflicts of Interest;
- b. obliging Employees holding a position or working in the area indicated in the list provided in Attachment 4 to the Code to submit declarations regarding the occurrence of a Conflict of Interest;
- c. registering and analysing information on circumstances that may lead to the occurrence of a Conflict of Interest and taking preventive or corrective actions to avoid the consequences of its occurrence;
- d. limiting the scope of persons who have access to confidential or strategically important information;
- e. concluding non-compete agreements after termination of employment with Employees who have access to particularly important information of strategic significance for Polpharma Santo;
- f. concluding confidentiality agreements with Counterparties who have access to trade secrets or information of strategic importance for Polpharma Santo or other Polpharma Group Companies.

Rules of conduct in the event of a Conflict of Interest

89. In the event of a Conflict of Interest that could not be avoided or whose occurrence is beyond the control of an Employee, an Employee is obliged to refrain from actions covered by the Conflict of Interest and immediately report its occurrence to the Local Compliance Function and, in the case of an Employee, to their direct manager. This obligation also applies when the Conflict of Interest concerns another Employee or Counterparty. Such reports will remain confidential, and retaliation against individuals reporting a Conflict of Interest in good faith is prohibited.

90. The Local Compliance Function, together with the Local HR Function and the direct manager of the Employee concerned by the Conflict of Interest, assess the reported situation and decide on further steps, guided primarily by the legitimate interest of Polpharma Santo and, to the extent possible, taking into account:

- a. the interest of the individual concerned by the Conflict of Interest – first, the least burdensome solutions for the person affected by the Conflict of Interest should be applied;
- b. the situation of Employees who may be directly or indirectly affected by the consequences of the Conflict of Interest;
- c. the values and ethical principles of Polpharma Group.

91. The decision referred to above may include the following solutions:

- a. taking no action if the mere disclosure of the Conflict of Interest is sufficient to control it;

- b. informing persons who may be affected by the consequences of the Conflict of Interest that it has been disclosed and should be controlled;
 - c. supervising the relationship that is the source of the Conflict of Interest by the Local Compliance Function, the Local HR Function, or a designated Employee;
 - d. removing persons in a Conflict of Interest from participating in the advisory or decision-making process covered by the Conflict of Interest, or from performing specific tasks;
 - e. changing the scope of tasks performed by persons in a Conflict of Interest;
 - f. limiting access to confidential information for persons in a Conflict of Interest;
 - g. transferring the person in a Conflict of Interest to another position or department;
 - h. taking other actions necessary to protect the legitimate interests of Polpharma Santo or other Polpharma Group Companies.
92. The Local Compliance Function, together with the Local HR Function and the direct manager of the Employee concerned by the Conflict of Interest, when making the decision referred to above, may:
- a. seek the opinion of Employees who, or whose work, may be affected by the consequences of the Conflict of Interest under consideration;
 - b. engage a third party, e.g. an independent auditor, to assess the level of risk associated with the Conflict of Interest.
93. The Local Compliance Function is authorised to verify the effectiveness of the actions taken.
94. If the Local Compliance Function or the Local HR Function is involved in the Conflict of Interest, their role shall be taken over by the Chief Compliance Officer.

Declaration on the absence of a Conflict of Interest

95. Regardless of Employees' obligation to report the occurrence of a Conflict of Interest to the Local Compliance Function and their direct manager, each Employee holding a position or working in the area indicated in the list provided in Attachment 4 to the Code is obliged to submit declarations regarding the Conflict of Interest annually and at the request of the Local Compliance Function. The Local Compliance Function may, if necessary, indicate a person from outside the list to submit declaration.
96. Each Employee should disclose in the submitted declaration whether a Conflict of Interest exists or not. If a Conflict of Interest is identified, the Employee is required to provide additional information, e.g. about the nature, circumstances, and parties involved, in the scope indicated by the Local Compliance Function. The Local Compliance Function also determines the form and method for submitting the declaration (e.g. in writing or electronically) and communicates these requirements to Employees. The proposed template of the declaration is provided in Attachment 6 to this Code.
97. Counterparties submit a declaration of the absence of a Conflict of Interest in the concluded contract.

Keeping records and documenting cases of Conflicts of Interest

98. The Local Compliance Function maintains records of declarations and a register of cases of Conflict of Interest in Polpharma Santo with respect for confidentiality and protection of the information and personal data contained therein. The register is used for record-keeping purposes and to monitor compliance with the rules of conduct adopted in Polpharma Santo.
99. After each change of the manager, the Employee is obliged to notify the new manager of the occurring Conflict of Interest and of the actions taken in connection with the Conflict.
100. The register of cases of Conflict of Interest in Polpharma Santo is subject to disclosure at the request of:
- a. managers – to the extent limited to information concerning their subordinates;
 - b. the Local HR Function – to the extent corresponding to the justified needs of the human resources management process (e.g. promotion of an Employee or organisational changes in the department);
 - c. Members of the Management Board – to the extent of their supervision.
101. When reporting the occurrence of the Conflict of Interest, either to the direct manager or the Local Compliance Function, or when completing the declaration regarding the Conflict of Interest, an Employee shall not provide personal data of Close Persons.

Company's Liability (Corporate Criminal Liability)

102. While criminal liability for offences, in particular for committing Corruption Offences, applies strictly to natural persons, Polpharma Santo as a legal entity is subject to severe administrative and civil liability, as such offences are often carried out on behalf or for the benefit of legal entities.
103. Any action or omission resulting in the commission of an offence by members of the bodies of Polpharma Santo, Employees, or Counterparties may lead, in addition to individual criminal liability of the physical persons involved under the Penal Code, to the administrative and civil liability of Polpharma Santo as a legal entity under the Code of Administrative Offences of the Republic of Kazakhstan (COAO RK) and the Civil Code of the Republic of Kazakhstan (CC RK).
104. The offences, the preparation, attempt, or commission of which may result in the individual criminal liability of the actors and the corresponding administrative/civil liability of Polpharma Santo, include in particular:
- a. Corruption Offences: giving a bribe by an employee to a public official (Article 367 of Penal Code); providing unlawful material remuneration to public officials by a legal entity (Article 676 of COAO RK); giving a bribe on behalf of or in the interests of a legal entity (Article 678 of the COAO RK);
 - b. Offences Against Economic Turnover / Financial Offences: unlawful entrepreneurship or operating without a mandatory pharmaceutical/medical license (Article 214 of the

- Penal Code); money laundering (Article 218 of the Penal Code); disruption or manipulation of public procurement/tenders (Article 230 of the Penal Code);
- c. Offences Against Property: fraud (e.g. obtaining state subsidies or commercial funds through deception or abuse of trust – Article 190 of the Penal Code); appropriation or embezzlement of entrusted property (Article 189 of the Penal Code);
 - d. Offences Against the Credibility of Documents: forgery, manufacture, or marketing of forged documents, stamps, seals, or forms (Article 385 of the CC RK); issuance of false accounting or financial reporting documents by a corporation (Article 234 of the COAO RK);
 - e. Offences Against the Environment: violation of environmental safety rules during operations (Article 324 of the CC RK); environmental pollution, soil degradation, or unlawful waste/water discharge (Article 324-344 of the Penal Code);
 - f. Acts of Terrorism / Financing of Terrorism: financing of terrorist or extremist activity (Article 258 of the CC RK); failure of a legal entity to comply with requirements for protection against terrorism or anti-money laundering (AML) controls (Article 495 of the Penal Code);
 - g. Fiscal / Tax Offences: non-payment of taxes or other mandatory payments to the budget by a legal entity (Article 245 of the CC RK); understatement of taxes and other mandatory payments in declarations by a company (Article 278 of the COAO RK);
 - h. Offences Related to Hiring Foreigners: unlawful engagement of foreign labor by a legal entity (Article 396 of the CC RK);
 - i. Offences Related to Unfair Competition: unlawful disclosure or use of commercial, banking, or trade secrets (Article 185 of the CC RK); anti-competitive agreements (cartels) or abuse of dominant market position (Article 163 of the COAO);
 - j. Offences Related to the Pharmaceutical Industry: unlawful medical and pharmaceutical activity causing harm to health (Article 322 of the Penal Code); violation of the rules for the sale, distribution, or manufacturing of medicines (Article 424 of the COAO RK); unauthorised placement, forbidden advertising, or violation of pricing rules for medicinal products (Article 426 of the COAO RK);
 - k. any other offence that may result in liability under applicable laws.

Monitoring and Reporting

105. The Chief Compliance Officer:

- a. establishes the objectives of the anti-corruption system and monitors their achievement on an ongoing basis within Polpharma Group;
- b. conducts a cyclical assessment of corruption risks in the form of a Corruption Risk Map and implements or oversees the implementation of risk mitigation measures;

- c. verifies compliance with the provisions of the locally adopted Anti-Corruption Code in specific Polpharma Group Companies, in particular through audits and investigations;
- d. reports information on the anti-corruption system, at least once a quarter, to the Global Compliance Committee.

106. The Local Compliance Function supports the Chief Compliance Officer in the performance of their obligations. In particular, the Local Compliance Function:

- a. monitors the achievement of the objectives of the anti-corruption system on an ongoing basis within Polpharma Santo;
- b. provides the Chief Compliance Officer with an overview of identified corruption risks and the mitigation measures implemented in Polpharma Santo to support the preparation or update of the Corruption Risk Map;
- c. verifies compliance with the provisions of the Anti-Corruption Code within Polpharma Santo or supports the verification conducted by the Chief Compliance Officer;
- d. reports information on the anti-corruption system in Polpharma Santo, at least once a quarter, to the Chief Compliance Officer.

Verification of the Anti-Corruption System

107. The Chief Compliance Officer should continuously assess whether the anti-corruption system at Polpharma Group is implemented and adequate for the effective management of corruption risks.

108. For this purpose, the Chief Compliance Officer may conduct:

- a. cyclical or *ad hoc* reviews or audits of the functioning of the anti-corruption system, including this Code and its validity;
- b. surveys among Employees;
- c. interviews with persons included on the list of Positions Exposed to Corruption, provided in Attachment 3 to this Code.

109. The purpose of the above verification activities is to assess the efficacy of the anti-corruption management system, including the proper functioning of the procedures described in the Anti-Corruption Code. In particular, these activities should focus on the areas such as: receiving or giving gifts, marketing activities (e.g. conferences), charitable activities (e.g. donations), application of anti-corruption clauses in contracts, verification of Employee's mailboxes, verification of motivational systems.

110. The Local Compliance Function should support and facilitate verification activities performed by the Chief Compliance Officer in line with the Global Compliance System Policy.

111. Depending on the relevance of the findings and the assessed risk level, the Chief Compliance Officer may present the results of their reviews or audits, together with recommendations for corrective actions where irregularities are identified, to all or selected recipients: the Local

Compliance Function, the Management Board of Polpharma Santo, the Global Compliance Committee, or other concerned functions.

112. All verification activities may be conducted:

- a. internally (either independently by the Chief Compliance Officer or with the help of other organisational units, e.g. Audit Department) or by an external entity (e.g. a law firm);
- b. cyclically or on an *ad hoc* basis, in particular when a violation is identified, or upon request, e.g. of the Global Compliance Committee, the General Director, or other concerned functions.

113. Each Employee and Counterparty is obliged to cooperate with the person conducting verification activities. In the case of Counterparties, any audits are conducted under the terms specified in the agreements binding them with Polpharma Santo.

114. Detailed principles for conducting verification activities are described in the Global Compliance System Policy.

Communication and Training

115. Polpharma Santo is obliged to conduct annual mandatory training to ensure the proper performance of its tasks, in particular in terms of the ability to prevent Corruption, Bribery, and Fraud. The training should include at least information on the anti-corruption management system, the provisions of the Anti-Corruption Code and the obligation to comply with them, the main corruption risks and circumstances in which Corruption may occur, the prevention of Corruption, as well as liability for Corruption Offences and the fundamental principles of corporate criminal liability. The content of the training should be consulted with the Chief Compliance Officer. Detailed principles for conducting trainings, including anti-corruption trainings, are described in the Global Compliance System Policy.

116. The Local Compliance Function is responsible for effective communication regarding the rules contained in this Code and for providing answers to any related questions.

117. In the case of significant changes to the Anti-Corruption Code or relevant legal regulations, the Local Compliance Function should inform all Employees and arrange additional training when necessary.

Reporting Violations of Law and Prohibited Acts

118. Any suspected or actual breaches of the applicable laws regarding Corruption, Bribery, Fraud, etc., or of this Code, as well as breaches or weaknesses of the anti-corruption management system, should be reported to the Chief Compliance Officer or the Local Compliance Function.

119. The reporting process is described in the Procedure for Reporting Violations of Law and Prohibited Acts (locally adopted). According to this Procedure:

- a. corruption may be reported anonymously,
- b. all reports are treated confidentially,
- c. retaliation is strictly prohibited,
- d. clear instructions are provided on how to report concerns,
- e. the organisation ensures that all Employees are aware of the reporting procedures, know how to apply them, and understand their rights, including the right to protection.

Consequences for Violations of the Code

120. Polpharma Santo has the right to impose consequences on Employees who violate the provisions of this Code or applicable anti-corruption regulations. Failure to comply with the principles of the Code may result in disciplinary liability.

121. Polpharma Santo reserves the right to immediately terminate cooperation with any Counterparty that breaches the provisions of this Code or applicable anti-corruption regulations, or does not comply with anti-corruption clauses included in the contract, in accordance with applicable law and contractual terms.

Final Provisions

122. The Code is available through Polpharma Santo's internal information resources, e.g. the Intranet, and from the Local Compliance Function. An abstract from the main provisions of the Code may also be posted on the Polpharma Santo's.

123. The Code is reviewed at least once every two years.

124. Amendments to the Code are made in the following manner:

- a. The Local Compliance Function identifies the need to prepare the local amendment, prepares the draft local amendment, and presents it to the Chief Compliance Officer for consultation.
- b. After obtaining approval from the Chief Compliance Officer, Polpharma Santo adopts the amendment in accordance with local governance rules.

125. Attachments to the Code may be amended by the Local Compliance Function upon prior consent of the Chief Compliance Officer and other functions deemed necessary by the Chief Compliance Officer. Amendments of attachment do not require a General Director's order.

Related Documents

- a. Polpharma Group Code of Ethics
- b. Global Compliance System Policy
- c. Global External Affairs Policy

- d. Global Declaration on Anti-Money Laundering and Terrorist Financing
- e. Procedure for Reporting Violations of Law and Prohibited Acts (locally adopted)
- f. Marketing Activities Instruction (locally adopted)
- g. Purchasing Procedure

Attachments

Attachment 1 – Limits on hospitality expenses for non-Employees

Attachment 2 – Positions of Persons performing public functions

Attachment 3 – List of Positions Exposed to Corruption

Attachment 4 – List of areas or positions subject to the obligation to submit Conflict of Interest declarations

Attachment 5 – Template declaration for job candidates

Attachment 6 – Template declaration regarding Conflict of Interest

Attachment 7 – Template statement confirming awareness of the Anti-Corruption Code

Attachment 8 – Template commitment to compliance with the Anti-Corruption Code for job candidates

Attachment 9 – Abstract from the Anti-Corruption Code

Attachment 10 – Corruption Offences and the content of legal provisions related to the Anti-Corruption Code

Document History Review

	Effective date	Version	Change description (number of sections and attachment)
1	31.07.2026	1	Adoption

Attachment 1 – Limits on hospitality expenses for non-Employees

TYPE OF EXPENSE	MAX VALUE	COMMENT
Meal during a promotional or business meeting	Up to 24,000 KZT gross per person	Value of a meal per person. Detailed limits and rules regarding meals offered to HCPs during promotional meetings or scientific events are described in the Marketing Activities Instruction.
Promotional Gift given to a HCP	The value of a single promotional item shall not exceed 2 Monthly Calculation Indices (MCI), inclusive of applicable taxes	The gift should be marked with the logo of the company or medicinal product and be related to medical or pharmaceutical practice.
Promotional Gift given to a Counterparty	The value of a single promotional item shall not exceed 2 Monthly Calculation Indices (MCI), inclusive of applicable taxes	Value of a gift per person. All gifts above this value are subject to prior approval from the Local Compliance Function, as well as applicable tax obligations. The gift should be marked with the logo of Polpharma Santo.
Customary Gift	The value of a single promotional item shall not exceed 2 Monthly Calculation Indices (MCI), inclusive of applicable taxes	Value of a gift per person. All gifts above this value are subject to prior approval from the Local Compliance Function, as well as applicable tax obligations. The gift should be marked with the logo of Polpharma Santo.
Hotel stay – domestic	Not exceeding 12 MCI per day	Accommodation should be arranged in three-star or four-star hotels. The purchase of accommodation in a five-star hotel or above indicated maximum value per night is subject to prior approval from the Local Compliance Function or, in exceptional cases, by General Director.
Hotel stay – abroad	Not exceeding 18 MCI per day in CIS countries (Russia, Uzbekistan, Kyrgyzstan, Tajikistan) and up to 175 USD per day at the National Bank rate on the payment date in non-CIS countries	Accommodation should be arranged in three-star or four-star hotels. The cost of accommodation shall not exceed the limits established in the Business Travel Procedure. The purchase of accommodation above the maximum value is subject to prior approval from the Local Compliance Function or, in exceptional cases, by General Director.

Rail and bus travel	up to the amount documented by tickets or invoices covering the ticket price and additional fees (e.g. seat reservations)	The choice of train type (fast, express, or sleeper) should be based on the principle of optimizing travel time and costs. First class train travel is permitted.
Flights	up to the amount documented by tickets or invoices covering the ticket price and additional fees (e.g. seat reservations)	All flights are permitted in economy class only. Any deviation from standard economy class booking requires prior written approval from the Local Compliance Function or, in exceptional cases, by General Director.

Attachment 2 – Positions of Persons Performing a Public Function

1. A person performing a public function means a person authorized to perform the functions of the state, a person equated to a person authorized to perform the functions of the state, or a public official, as defined by the legislation of the Republic of Kazakhstan, including the Law of the Republic of Kazakhstan "On Combating Corruption" and the Criminal Code of the Republic of Kazakhstan.
2. Public officials include, without limitation:
 - a. the President of the Republic of Kazakhstan;
 - b. Members of the Parliament of the Republic of Kazakhstan;
 - c. Judges of the courts of the Republic of Kazakhstan;
 - d. Civil servants holding administrative or political public offices;
 - e. Persons authorized to perform state functions;
 - f. Persons equated to persons authorized to perform state functions in accordance with the legislation of the Republic of Kazakhstan;
 - g. Officials of state authorities, local executive bodies (Akimats), and other state institutions;
 - h. Military personnel, law enforcement officers, and employees of special state bodies;
 - i. Officials of the Prosecutor's Office, the Anti-Corruption Service, the Financial Monitoring Agency, customs and tax authorities, and other regulatory, supervisory, or enforcement authorities;
 - j. Any other person recognized as a public official or a person performing public functions under the legislation of the Republic of Kazakhstan.
3. Politically Exposed Persons (PEPs) shall have the meaning assigned to such term under the legislation of the Republic of Kazakhstan, including the Law of the Republic of Kazakhstan "On Combating the Legalization (Laundering) of Criminally Obtained Income and the Financing of Terrorism" and the relevant regulatory legal acts of the Agency of the Republic of Kazakhstan for Regulation and Development of the Financial Market.

Attachment 3 – List of Positions Exposed to Corruption

1. Members of the Board of Directors.
2. General Director.
3. Directors of branches and representative offices (Republic of Uzbekistan/Kyrgyz Republic).
4. Head of the Legal and Compliance Department and employees of the Legal and Compliance Department.
5. Head of the Human Resources Department and employees responsible for recruitment and personnel decisions.
6. Head of the Internal Audit Department and employees of the Internal Audit Department.
7. Head of the Procurement Department and employees involved in supplier selection, negotiations, contracting, and supplier evaluation.
8. Head of the Supply Chain Department and employees responsible for supplier selection, logistics, warehousing, and inventory management.
9. Head of the Finance Department and employees authorized to approve or control payments.
10. Head of the Information Technology (IT) Department and employees responsible for information systems administration and cybersecurity.
11. Head of the Quality Department and employees responsible for supplier qualification, audits, and Good Manufacturing Practice (GMP) compliance.
12. Qualified Person (QP) and the Qualified Person responsible for Pharmacovigilance (QPPV), where applicable.
13. Head of the Regulatory Affairs Department and employees responsible for interactions with healthcare authorities and product registration.
14. Heads of the Sales and Marketing Departments and employees responsible for interactions with Healthcare Professionals (HCPs), Healthcare Organizations (HCOs), distributors, and public sector customers.
15. Medical Affairs Department employees responsible for scientific engagement with Healthcare Professionals.
16. Head of the Business Development Department and employees involved in business partnerships, licensing, mergers, acquisitions, or strategic projects.
17. Head of the Engineering/Technical Department and employees responsible for capital projects and contractor selection.
18. Head of the Environmental, Health and Safety (EHS) Department.
19. Employees authorized to represent JSC Chimpharm before state authorities, regulatory authorities, customs authorities, or public procurement organizations.

20. Any other employee designated by the Management Board or the Chief Executive Officer as occupying a position exposed to increased compliance or corruption risk.

Attachment 4 – List of areas or positions subject to obligation to submit Conflict of Interest declarations

Employees at HAY level 13 and above, as well as Employees performing the following functions or working in the following departments, regardless of their job grade, shall be required to submit Conflict of Interest Declarations:

1. General Director.
2. N-1 Head of Departments.
3. Legal and Compliance Department.
4. Human Resources Department, including Employees responsible for recruitment, remuneration, and personnel decisions.
5. Procurement Department, including Employees responsible for supplier selection, negotiations, contracting, purchasing, and supplier evaluation.
6. Supply Chain Department, including logistics, warehousing, inventory management, and distribution.
7. Marketing Department, incl. Sales.
8. Medical Affairs Department.
9. Regulatory Affairs Department.
10. Quality Department, including Employees responsible for supplier qualification, audits, and GMP compliance.
11. Finance Department, including Employees authorized to approve payments or manage Company funds.
12. Information Technology (IT) Department, including managers and Employees with administrative access to corporate information systems.
13. Business Development Department.
14. Corporate Communications Department.
15. Departments or Employees responsible for participation in public procurement procedures, preparation of tender documentation, and execution of contracts with public healthcare organizations.
16. Employees responsible for interactions with Healthcare Professionals (HCPs), Healthcare Organizations (HCOs), distributors, government authorities, or other public officials.

Attachment 5 – Template declaration for job candidates

1. **I am / am not*** a person authorized to perform state functions, a person equated to a person authorized to perform state functions, or a public official within the meaning of the legislation of the Republic of Kazakhstan, including the Law of the Republic of Kazakhstan "On Combating Corruption".
 - a. I hold (or previously held) the following public office or perform (or previously performed) the following public function:
Position: _____
State authority/organization: _____
 - b. I ceased to hold the above position or perform the above public function on:
_____ (date).
 - c. During the performance of my public functions, **I did / did not*** participate in making decisions, exercising supervisory, regulatory, licensing, inspection, procurement, or other official powers relating to Polpharma Santo, its affiliates, subsidiaries, suppliers, distributors, contractors, or business partners.
If yes, please specify:

 - d. To the best of my knowledge, there are **no legal restrictions under the legislation of the Republic of Kazakhstan** preventing me from entering into employment with Polpharma Santo.
 - e. I have obtained all approvals, notifications, or consents required under the legislation of the Republic of Kazakhstan (if applicable) to enter into employment with Polpharma Santo.
2. I declare that I **do / do not*** have any actual, potential, or perceived Conflict of Interest that could affect my ability to perform my duties impartially and in the best interests of Polpharma Santo.
If yes, please describe:

3. I undertake to immediately notify Polpharma Santo if any circumstances arise or become known to me that may create an actual, potential, or perceived Conflict of Interest or otherwise affect the truthfulness of this declaration.

* Please select the appropriate option.

.....
Signature

Attachment 6 – Template declaration regarding Conflict of Interest

CONFLICT OF INTEREST DECLARATION FORM			
<i>To be verified by the compliance function. Please do not use the personal data of third parties who are not Employees or Counterparties of Polpharma Santo.</i>			
PART 1 – To be completed by the Employee submitting the form			
Employee information			
First and last name		Position	
Email		Company	
Manager		HR BP	
Details of the declared potential conflict of interest			
Employee signature		Date	
		Yes	No
Is your manager aware of the potential conflict of interest?			
PART 2 - To be completed by the compliance function			
Details of the risk assessment discussion with the Employee. Consider risks to the company, Employee and other stakeholders. What mitigating measures are in place? How might others perceive this?			
Result of risk assessment (high, medium, low)			
		Yes	No
Is there a need to further reduce the potential conflict of interest?			
Signature		Date	
PART 3 - To be completed by the Compliance Officer if additional measures are required to mitigate the consequences of the conflict of interest			
Risk mitigation plan (steps to be taken with deadlines)			
Signature		Date	
Implementation of risk mitigation measures (confirm that mitigation measures have been fully implemented)			
Signature		Date	

Attachment 7 – Template statement confirming awareness of the Anti-Corruption Code

.....

Date and place

EMPLOYEE'S STATEMENT

confirming awareness of the Anti-Corruption Code

I, (full name), hereby confirm that I am familiar with the provisions of the Anti-Corruption Code of Polpharma Santo, understand their content, and undertake to strictly comply with the rules and requirements set forth therein in the course of performing my job responsibilities.

I undertake to renew this statement in accordance with the requirements of Polpharma Santo.

.....

Signature

Attachment 8 – Template commitment to compliance with the Anti-Corruption Code for job candidates

This declaration fulfils the requirements of Anti-Corruption Code applicable at Polpharma Santo based on ISO 37001 Anti-Corruption Management System standard (voluntarily applied in Polpharma Santo) that requires to implement procedures ensuring that, prior to hiring individuals for positions exposed to higher corruption risk, the organisation obtains their commitment to comply with the anti-corruption policy and system requirements

.....

Date and place

Candidate Details:

Name:

Position and HAY level:

DECLARATION AND COMMITMENT

I hereby declare and commit that:

- 1) I have read and understood the Anti-Corruption Code and related policies of Polpharma Santo.
- 2) I will comply with all anti-corruption principles, including prohibition of bribery, facilitation payments, and improper advantages.
- 3) I will disclose any actual or potential conflict of interest and cooperate with HR and Compliance functions in due diligence checks.
- 4) I acknowledge that violation of these principles may result in refusal of employment or other appropriate measures.

Additional disclosure (if applicable):

- 1) Relationships with public officials: YES / NO

a. If "YES", describe details:

.....
.....

- 2) Interests in suppliers/competitors: YES / NO

a. If "YES", describe details:

.....
.....

.....

Signature

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 Santo follows good anti-corruption practices inspired by the principles of the ISO 37001 Anti-Corruption Management System standard. 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. 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

5. 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 Santo and other Polpharma Group Companies,
 - b. applicable and planned legal requirements in EU and in Polpharma Santo;
 - c. international best market practices intended to counter corrupt behaviours.
6. 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

7. 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

8. 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.



9. 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.



10. 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

11. 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



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

13. 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.



14. 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).

15. 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.

16. 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.

17. 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 <u>our</u> 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 <u>benefits</u> , 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 <u>corrupt behaviour</u> ;
	g. accept gifts in connection with the activities performed for <u>us</u> that could be harmful to <u>our</u> public image and that could influence your business decisions or decisions of other <u>employees</u> or <u>counterparties</u> ;
	h. advertise <u>our</u> products to <u>HCPs</u> by: i. giving, offering or promising any kind of <u>benefits</u> that are contrary to the law or industry standards (especially gifts, facilitations, rewards, tours); j. organising and/or financing <u>promotional meetings</u> during which hospitality exceeds the main purpose of the meeting.



18. 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.
19. In concluded agreements, in particular with counterparties, we include anti-corruption clauses adequate to the corruption risk level.
20. We avoid conflicts of interest both internally and in relations with external entities.
21. 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

22. 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 and associates.

Persons performing public function

GIFTS

23. **Do not offer** any gifts or other objects of value, especially benefits, to persons performing public function.
-  24. **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

25. **Hold** a meeting in a presence of a witness.
26. **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.
-  27. **Keep** the memo from the meeting according to your internal document retention rules which apply to you.

Healthcare Professionals (HCPs)

GIFTS

28. **Give** only such promotional gifts that are properly marked and meet legal requirements.
-  29. **Pay attention** that offered gifts are not perceived as attempt to exert inappropriate influence.
30. **Take** care that the nature or type of a gift does not pose a threat to our image.
31. **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.
-  32. **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



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

MEETINGS



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

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



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

CONFERENCES AND OTHER SCIENTIFIC EVENTS



37. **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).

38. **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.

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



40. **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.

41. **Do not offer** excessive hospitality.



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

Counterparties



43. **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.



44. 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

45. 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



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

Public procurement



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

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

49. **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.



50. **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

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

Business expenses

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



53. 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

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



55. 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



56. 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.



57. **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.

58. **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.



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

60. All reported conflicts of interest are carefully assessed for the risks they pose to us.



61. All reported cases of conflict of interest are 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 Santo 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: SpeakUp (windstorm.speakup.report/en-GB/santo) or e-mail ethics@polpharma-santo.com.



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** our **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> .
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<u>Anti-Corruption Code or Code</u>	The Anti-Corruption Code in force at Polpharma Santo.
<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 falling within the scope of the business activities of Polpharma Santo, including, without limitation, the research, development, manufacture, packaging, import, export, distribution, promotion, marketing, sale and pharmacovigilance of medicinal products; the manufacture and distribution of medical devices, dietary supplements, cosmetics, and other healthcare products; the manufacture of active pharmaceutical ingredients and pharmaceutical substances (where applicable); wholesale and retail pharmaceutical activities (where applicable); scientific research and development; technology transfer; licensing; and any other activities carried out by Polpharma Santo in accordance with its Charter and the applicable legislation of the Republic of Kazakhstan.
<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 Santo 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 Santo 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 Santo, 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 Santo 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 medical worker or pharmaceutical worker carrying out professional activities in the healthcare sector in accordance with the legislation of the Republic of Kazakhstan.
<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 or Us</u>	Polpharma Santo

Attachment 10 – Corruption Offences and the content of legal provisions related to the Anti-Corruption Code

Corruption Offences shall have the meaning assigned to them under the legislation of the Republic of Kazakhstan, including, without limitation:

- the **Law of the Republic of Kazakhstan "On Combating Corruption"**;
- the **Criminal Code of the Republic of Kazakhstan**;
- the **Code of the Republic of Kazakhstan on Administrative Offences**, where applicable.

Corruption Offences include, without limitation:

1. Offering, promising, giving, requesting, soliciting, accepting, or receiving a bribe or any other undue advantage, directly or indirectly.
2. Mediation in bribery.

3. Abuse of official powers or position for personal benefit or for the benefit of third parties.
4. Abuse of authority resulting in unlawful benefit or damage to the interests of the state, the Company, or third parties.
5. Commercial bribery.
6. Embezzlement, misappropriation, or other unlawful use of property or funds entrusted to a person.
7. Fraud, forgery, falsification of documents, accounting records, or reports committed for the purpose of obtaining an unlawful benefit.
8. Unlawful participation in procurement, tender, licensing, inspection, regulatory, or contracting processes resulting in a conflict of interest or unlawful advantage.
9. Failure to prevent or disclose an actual or potential conflict of interest where required by applicable law or the Company's internal policies.
10. Any other act recognized as a corruption-related offence under the legislation of the Republic of Kazakhstan.