Corporate standard

POLICY

Title

CORPORATE POLICY ON ANTI-BRIBERY RULES

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1 Purpose

The adverse economic and social consequences of bribery and corruption are a major deterrent to development, everywhere in the world.

Zentiva has zero-tolerance for bribery. Zentiva has been engaged for many years in fostering throughout its organization, but also in its relationships with external stakeholders, an ethical culture aiming at reaching the highest standards in terms of responsibility and business integrity.

The purpose of this policy is to establish guidance for Zentiva Personnel and Third Parties interacting with Zentiva to comply with applicable Anti-corruption and Anti-bribery Laws and Regulations, as well as to promote a culture of ethics and integrity.

This policy also aims at protecting Zentiva and Zentiva Personnels' reputation and at avoiding potential civil and criminal fines.

2 Scope

This policy applies to Zentiva world-wide and to all Zentiva Personnel and Third Parties engaged in activities with Zentiva. This policy defines minimum requirements that must be complied with. Where local laws, regulations or contracts impose a higher standard, the higher standard must be followed. The requirements of this document also apply to subcontractors, such as consultants, vendors, or other partners involved in such activities supported by Zentiva.

3 Supervision

The Legal Department – Head of Ethical Compliance is authorized and instructed to control compliance with the provisions of this policy. Zentiva shall ensure that compliance oversight is functionally independent, adequately resourced and empowered to initiate investigations without undue influence.

4 Glossary & Abbreviations

Affiliate: any person that at such time is controlled by or is under common control of AI Sirona (Luxembourg) Acquisition S.a.r.l, Company No. B223382, with its seat at 5, rue des Capucins, L-1313 Luxembourg, Grand Duchy of Luxembourg. The term 'control' (and its grammatical variations) shall mean (i) possession, direct or indirect, through one or more intermediaries, of the power to direct the management or policies of a person, whether through ownership of voting securities, by contract relating to voting rights or otherwise, or (ii) ownership, direct or indirect, through one or more intermediaries, of more than fifty percent (50%) – or any other percentage as per any applicable law which enables to exercise the Control – of the outstanding voting securities or other ownership interest of such person.

Anti-corruption and Anti-bribery Laws and Regulations: any applicable national and/or international law or regulation addressing corruption and/or bribery, including, without limitation, the U.S. Foreign Corrupt Practices Act (FCPA) and the U.K. Bribery Act 2010

(UKBA), as well as applicable international conventions, including without limitation, the Organisation for Economic Co-operation and Development (OECD) Anti-Bribery Convention and the United Nations (UN) Convention against Corruption.

Bribe: anything of value that is offered, promised, given, requested, or received with the intention of improperly influencing the actions or decisions of an individual in a position of trust or authority—whether in a business or public function. This includes financial or non-financial advantages intended to induce or reward improper performance of a relevant function or activity, in breach of an expectation of impartiality, integrity, or trust.

Zentiva Code or Code: Code of Ethics

Compliance Officer: Head of Ethical Compliance, Ethical Compliance Officer, acting Ethical Compliance Officer or the designated person identified by the Head of Legal or Head of Ethical Compliance in cooperation with Head of Affiliate (General Manager/Country Manager) in a country where there is no Ethical Compliance Officer.

Facilitating Payments: typically small and unofficial payments made to government officials to expedite or secure the performance of routine, non-discretionary governmental acts to which the payer is already legally entitled. These actions may include the processing of permits, visas, customs clearances, or other clerical administrative services.

Government or Government Organization: any ministry, department, administration, or agency owned or controlled in whole or in part by the government, any public international organizations and their agencies or instrumentality/institution of a government (including a government-controlled enterprise), and any organization/institution considered to be a government department or administrative office under any local law.

Government Official: individuals, even working part time, in the following categories:

- Any officer or employee (including any person nominated or appointed to be an officer or employee) of a Government or a Government Organization;
- Any person acting in an official capacity on behalf of a Government or a Government Organization;
- Any officer or employee of a company or business owned in whole or part by a Government or a Government Organization;
- Any officer or employee of a public international organization, such as the World Health Organization, World Bank or the United Nations;
- Any officer or employee of a political party or any person acting in an official capacity on behalf of a political party; and/or
  Any candidate for political office.

Healthcare Organisations (HCO): a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, foundation, university or other teaching institution, or learned society. Also, any entity through which one or more Healthcare Professionals provide healthcare services. Wholesalers, distributors, and similar commercial intermediaries are not considered Healthcare

Organisations. Pharmacy businesses are always healthcare organisations, even if they are retailers and regardless of their ownership or ownership structure.

Healthcare Professional (HCP): a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of their professional activities, may prescribe, dispense, purchase, supply, recommend or administer a medicinal product. It includes any official or employee of a government agency or other organisation (whether in the public or private sector) who may purchase, supply, recommend or administer medicinal products. It also includes any employee of a pharmaceutical company whose primary occupation is that of a practising healthcare professional. It excludes other employees of pharmaceutical companies, and wholesalers or distributors of medicinal products. Individual pharmacists are healthcare professionals.

Joint-Venture / Partnership: an entity in which Zentiva has direct or indirect ownership of fifty percent (50%) or less of the equity having the power to vote on or direct the affairs of the entity.

Kickback Payments: a form of bribery involving negotiated, concealed payments — often embedded in fraudulent, inflated, or duplicate invoices — for goods or services that are unnecessary, substandard, or fictitious. These payments are made to a recipient as improper compensation or reward for providing undue favorable treatment, awarding contracts, or influencing decisions in to benefit the payer.

Political Contributions: a financial or in-kind (e.g. resources, facilities or employee time) contribution made to support political activities, politicians or electoral candidates (either directly or indirectly, at local, national or international level).

Soft dollars practices: arrangements in which an entity or individual pays for services — typically research, investment analysis, or brokerage-related — through commission revenue or business referrals or trade flow rather than direct cash payments. Instead of using “hard dollars” (cash), the payer compensates the service provider with “soft dollars” by directing transactions client transactions, order flow, or bundled business their way, often as part of a broader service arrangement.

Third Party: any person who has or may have, by virtue of their role, responsibilities or influence, the ability to directly or indirectly affect any, decision relating to any existing or future Zentiva product or to any Zentiva activities. For the purposes of this policy, a distinction is made between two main categories of Third Parties:

- Third Parties from the private sector, such as suppliers, distributors, consultants, and other external service providers,
- Third Parties who are considered under this policy and/or under more detailed or stringent local laws as Government Officials.

Zentiva: any Affiliate solely and/or all Affiliates together.

Zentiva Personnel: any Zentiva director or employee, whether full time or part time, temporary or trainee, or other worker category as defined under applicable local law, including unpaid

interns. For the purposes of this definition, outsourced employees and persons providing expert services for Zentiva (not acting as Third Party) are considered as Zentiva Personnel.

Zentiva products: all products within Zentiva's portfolio, e.g. the over-the-counter / prescription-only pharmaceutical products for human use, food supplements, medical devices, cosmetics etc., for which Zentiva is the marketing authorization/notification holder and / or distributor and / or service provider.

5 Responsibilities

5.1 GENERAL RESPONSIBILITIES

Fostering a culture of integrity throughout the organization and clearly communicating on Zentiva's expectations contribute to reduce the risk of bribery and corruption. Managers are responsible to contribute to the understanding by all members of their teams of what bribery is, as well as, how to prevent it.

Each Affiliate is obliged to implement and follow this policy. The localization, communication, dissemination, training of and compliance with this policy are the responsibility of each Affiliate, with the support and cooperation of the local ethical compliance contact or the global Ethical Compliance department in cases where no local ethical compliance contact is appointed.

The localization, communication, dissemination, training and compliance with this policy are the responsibility of each Affiliate with support and cooperation from the HQ Ethical Compliance department. Each Affiliate is obliged to implement this policy. Local Standard Operating Procedures ("SOP") based on this policy shall be developed as needed to reflect specific requirements under local laws, applicable regulations, and codes of practice.

If during the implementation of this policy the Affiliate intends to deviate from this policy, the HQ Head of Ethical Compliance must be informed in advance of any such deviation and HQ Head of Ethical Compliance may reject proposed changes except when required by mandatory local legislation. The local SOP implementing this policy may be finalized only after alignment with the HQ Head of Ethical Compliance. In cases where deviations are required by local legislation, the HQ Head of Ethical Compliance shall be informed prior to SOP implementation.

All local deviations shall be documented both in the English version of the local SOP and in the local language version (if applicable) under Article 8.1 of the local SOP: Summary of deviations from Corporate Policies.

Zentiva requires all Zentiva Personnel to demonstrate an exemplary conduct and to fully comply with the provisions herein. Failure to comply with the terms of this policy or its locally implemented version may result in disciplinary actions in accordance with applicable labour law(s). Affiliates shall ensure that a breach of the local SOP is likewise enforceable under the applicable disciplinary framework.

All applicable anti-bribery and anti-corruption trainings should be completed by an Zentiva Personnel within 3 months upon assignment/onboarding at the latest.

Each Affiliate is responsible for facilitating and evidencing regular trainings (as frequently as required by local law, however, at least once a year) for Zentiva Personnel on anti-bribery regulations at least within the scope stipulated in this policy.

Each Zentiva Personnel has a duty to prevent breaches of this policy by reporting any questionable situation according to the Zentiva Corporate Policy on Reporting of Concerns.

5.2 FINANCIAL AND ACCOUNTING CONTROLS

In accordance with all relevant rules, regulations and internal procedures, Zentiva requires that all books, records, and accounts are kept in reasonable detail to accurately and fairly reflect all transactions and dispositions of assets and that adequate internal controls are maintained to provide reasonable assurance that management is aware of, and directing, all transactions ethically and in compliance with applicable Zentiva policies and internal standards.

5.3 CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY

Violations of Anti-corruption and Anti-bribery Laws and Regulations may result in civil and criminal penalties for Zentiva and Zentiva Personnel, in addition to disciplinary actions against Zentiva Personnel according to the internal regulations and the Zentiva Corporate Policy on Reporting of Concerns.

6 Requirements

6.1 GENERAL REQUIREMENTS

Zentiva seeks competitive advantage through high-quality products, services and performance, but never through unethical or illegal business practices. All Zentiva Personnel must comply with all existing Anti-corruption and Anti-bribery Laws and Regulations.

Zentiva, Zentiva Personnel and Third Parties are prohibited from giving, promising, offering, authorising, requesting or accepting anything of value (e.g. cash, gifts, hospitality, employment or internship offers, donations or contributions etc.), to any person for the purpose of improperly influencing or rewarding any act or decision of the person, and/or the entity the person represents, in order to secure an improper advantage or to otherwise obtain or retain or direct business for Zentiva or otherwise distort fair competition.

The above prohibition also applies to indirect provision of anything of value to any person, including but not limited via the use of intermediaries or relatives of the person. Zentiva, Zentiva Personnel and Third Parties are prohibited from making, offering to make, or authorizing a payment to any person or entity (e.g., suppliers, agent, distributor or intermediary) with knowledge that all or part of the payment will be offered or given to a person to secure an improper advantage or to obtain or retain business.

The prohibition set forth in this policy also applies should Zentiva Personnel use their own personal funds or assets.

Zentiva prohibits Facilitating Payments, even when permitted under local law.

Zentiva, Zentiva Personnel and Third Parties are prohibited from receiving, making, offering to make, or authorizing any Kickback Payments from or to any person or Third Party.

Zentiva has zero tolerance to corruption and bribery. Bribes can take many forms such as gifts, entertainment kickbacks, facilitating payments, any portion of contract payments, soft dollar practices, political or charitable contributions. Even the promise or offer of a bribe in any form is prohibited.

Moreover, significant legal restrictions may apply in countries where Zentiva operates. Therefore, Zentiva Personnel must ensure their full understanding of all such restrictions and associated policies and procedures before acting on behalf of Zentiva.

6.2 PERMITTED INTERACTIONS

In order to promote a culture of ethics and integrity, as well as to comply with all applicable Anti-corruption and Anti-bribery Laws and Regulations, Zentiva has implemented a comprehensive set of policies and standards defining clear rules that must be complied with by Zentiva and all Zentiva Personnel and, when applicable, by Third Parties.

These policies and standards govern certain activities to ensure they are implemented for genuine and legitimate business reasons and include specific provisions aiming at preventing bribery and corruption.

Among others, these policies and standards cover the following areas:

- Zentiva and Third-Party Events
- Procurement process
- Interactions with Healthcare Community, Government Officials and Selected Third Parties
- Service Engagement with Healthcare Professionals (at Faair Market Value)
- Conducting Anti-Bribery Due Diligence on Third Parties
- Conflict of Interest
- Interactions with Patient, and Patients' Organizations
- Supplier Code of Conduct
- Marketing and Sales Practice Code
- Management of Market Research
- Etc.

This set of policies and standards is continuously assessed, updated and complemented if needed, to ensure adequacy with the evolution of the legal and regulatory framework, as well as, of the risk associated with the Zentiva activities.

These policies and standards are not meant to be exhaustive in addressing all the circumstances that may arise. If a particular situation is not covered or the provisions of the policies and standards are not clear to a Zentiva Personnel, he or she must consult his or her manager and or the Ethical Compliance Department.

6.2.1 Anti-bribery Due Diligence on Third Parties

As described in Zentiva Corporate Guideline on Due Diligence Process, Zentiva conducts risk-based anti-bribery due diligence on Third Parties to avoid or to mitigate the risk of Third-Party corrupt conduct.

Furthermore, appropriate anti-corruption and anti-bribery due diligence must be conducted, in accordance with relevant business practices and Zentiva policies and procedures, in advance of making any investment in a non-Zentiva business entity or entering into any Joint-Venture/ Partnership agreement.

6.2.2 Political contribution

No contributions or sponsorship intended for a political purpose shall be granted without a written approval of the Zentiva CEO.

6.2.3 Charitable contributions and sponsorships

Contributions or Sponsorship shall not be intended to inappropriately influence HCPs or HCOs and must not influence decisions on research programmes and/or of persons benefitting from the Contributions donations or sponsorship.

Regarding the process, please refer to the Corporate Policy on Interactions with the Healthcare Community, Government Officials and Selected Third Parties.

7 Temporary provisions

Not applicable

8 Summary of revisions

Document version	Change description
1	New document
2	4 Glossary & Abbreviations • Affiliate • Compliance Officer • Zentiva Code or Code • Zentiva 5 Responsibilities • 5.1 General responsibilities third and seventh article updated added the Article re to trainings.
3	4 Glossary & Abbreviations • Affiliate

	• Anything of value removed • Bribe • HealthCare Professional • HealthCare Organisation • Person – removed • Political contributions • Soft dollars practices • Zentiva • Zentiva Code or Code 5 Responsibilities • Article 1, 6 and 7 updated • Article 5.2 and 5.3 updated 6 Requirements • 6.1 General requirements Article 1, 2, 3, 6 and 8 updated Article 7 added • 6.2 Permitted interactions Article 1, 3 and 5 updated • 6.2.1 Anti-bribery Due Diligence on Third Parties updated • 6.2.2 Political contributions added • 6.2.3 Charitable contributions and sponsorships added
4	Update of the entire document

9 References

- Zentiva Code of Ethics

Other applicable Zentiva policies and standards covering areas as referred in the section 6.2.

10 Annexes

None