

***Anti-Bribery, Anti-Corruption, AML (AntiMoney
Laundering) Policy***

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APPROVALS

Departments	Approval Date
Corporate Finance	18.10.2021
Legal	18.10.2021
Finance	18.10.2021
Corporate Finance	19.08.2022
Corporate Finance	30.11.2023
Corporate Finance	12.06.2024

CHANGE CONTROL

Responsible	Changes	Version Change and Date
Corporate Finance	Incorporation of money laundering and any other financial crime	V02. 03.08.2022
Corporate Finance	Update of general aspects of the policy.	V03. 30.11.2023
Corporate Finance	Updating of general aspects of the policy and code of the document.	V04. 12.06.2024

OBJECTIVE

Establish a framework of general application in the actions of all GRUPO FARMA collaborators to ensure compliance with laws, regulations and corporate guidelines related to the risks of corruption, bribery, fraud, money laundering and any other financial crime.

SCOPE

This policy involves appropriate management and actions for the prevention, detection, reporting and remediation to be followed by GRUPO FARMA's collaborators in the event of any risk of corruption, bribery, money laundering, fraud and any other financial crime.

WHO DOES IT PERTAIN TO

This policy is of mandatory application and compliance by all GRUPO FARMA collaborators, including the relationship with different clients, suppliers, patients, medical guilds and other institutions in the pharmaceutical sector, so we expect that third parties with whom we work also comply with the law and with ethical business practices.

GENERAL CONCERNS

Corruption, bribery, money laundering, fraud and any other financial crime can occur anywhere and, in any company, besides being illegal and contrary to our policies, they are harmful to Society in general (patients, families, friends, communities and ourselves). It is for the above that GRUPO FARMA:

- It is governed by its Code of Ethics, through which it rejects any corrupt practices, bribery, fraud, money laundering and any other financial crime.
- It has a firm and irrevocable commitment to legality and ethical principles that are manifested against these financial crimes.
- It categorically rejects any corrupt practices, bribery, fraud, money laundering and any other financial crime, and is also demanding in their eradication, prevention, and in its

commitment to conduct its operations with honesty, integrity, responsibility and confidentiality.

A. POLICY

GRUPO FARMA has zero tolerance for any form of corruption, bribery, fraud, money laundering and any other financial crime. In order to achieve this objective, it assumes and promotes the following basic principles:

- We do not tolerate corruption, bribery, fraud, money laundering and any other financial crime, even if we could lose business.
- We do not give or accept bribes, nor do we allow third parties to do so on our behalf.
- We act in accordance with laws, regulations and ethical principles.
- We constantly evaluate potential threats or risks, for their identification and applicability of prevention controls associated with all areas, processes or activities with exposure.

Likewise, GRUPO FARMA:

- It will comply with the laws and regulations formulated to combat corruption, bribery, fraud, money laundering and any other financial crime that are in force in the countries where it is present. GRUPO FARMA will likewise guarantee that our contractors and suppliers comply with the same treatment.
- It will conduct its operations in a fair and legal manner, without seeking or accepting any illegal or dishonest business or personal or corporate advantage; therefore, it will reject direct or indirect acts tending to:
 - Offer, give or promise bribery, corruption, fraud, fraud, money laundering and any other financial crime;
 - Receive, solicit or accept bribery, corruption, fraud, money laundering and any other financial crime;
 - Authorize any other person to do the above, including third parties with whom we work;
 - Influence or reward a public official to accelerate or obtain, an official action or decision;
 - Induce or reward an action favorable to GRUPO FARMA by our customers and suppliers;

- Compromise or influence the independent judgment of any individual;
- Secure an improper commercial or personal advantage.
- All of the aforementioned conducts are prohibited in absolute terms and may not be carried out even if:
 - May eventually benefit the company.
 - May ensure the obtaining or preservation of business.
 - Enable the achievement of global or individual goals.
 - Facilitate or expedite the conduct of business, negotiations or operations of any kind.
 - Improve the company's position for access to authorities or officials in general.
 - Are intended to demonstrate gratitude.
 - Are ordered to an employee, director, or third party.
- GRUPO FARMA will make the company's payments in compliance with the provisions of the Corporate Procedure Accounts Payable PRO-TCFIN02, also taking into account the following aspects:
 - It will use methods of the legal financial system (transfers, check, credit card, among others), to legitimate commercial accounts, it is prohibited to make offshore payments to foreign accounts, as well as in cash.
 - No third party may make payments on behalf of GRUPO FARMA, unless: 1º it is legitimate, genuine business and there is a need for it to be made, and 2º there is a written agreement with the third party to document and track all such payments.
 - Payments for taxes, permits, licenses, inspections or other official fees, when legally required or officially authorized, shall be made only on behalf of government agencies, and not to an individual public official.
 - Facilitation payments (unofficial payments to expedite actions or decisions that a public official has a duty to make), will not be allowed unless there is a reasonable fear for the imminent safety of the employee, or that of another person associated with the Organization, and it is understood that there is no other option or safe alternative.
 - Any exceptions must be duly justified and authorized in writing by the Corporate Vice President of Finance.

- The books, records and accounts of the company must give an accurate and faithful account, with reasonable detail, of the transactions and dispositions of the operation. In order to achieve this, GRUPO FARMA will have a management system with sufficient internal accounting controls to ensure that transactions are authorized, executed and recorded appropriately, which will be reflected in the Financial Statements.
- For the purposes of this policy, the term “fraud” is used to describe a wide range of unacceptable conduct. For ease of treatment, we classify conduct that constitutes fraud into three groups as follows:

CLASSIFICATION	EXAMPLES
ASSET MISUSE Dishonest handling of GRUPO FARMA's assets, including money or its equivalent in cash, inventories, goods (fixed assets) and services.	1. Theft, destruction or loss of assets, including money. 2. Improper, inappropriate or non-existent payments for services
CORRUPTION Refers to the promise, offering or giving, solicitation or receipt (direct and indirect) of any undue advantage or benefit (monetary or otherwise) to another person, in order that the other person, in violation of his or her duties, act or refrain from acting to obtain or retain business or other undue advantage or benefit.	1. Bribery and corruption by means of donations, gifts and other unauthorized means. 2. Bribery and corruption derived from conflicts of interest.
FRAUDULENT STATEMENTS Refers to false statements, modifications, alterations, destruction or concealment of information in the financial statements, books and accounting records or in any other type of internal or external document of interest to GRUPO FARMA.	1. Manipulation, falsification or alteration of accounting records and documents. 2. Elimination or omission of transactions in the records or documents. 3. Recording transactions without support. 4. Intentionally erroneous application of accounting records, other regulations or policies. 5. False or misleading transactions. 6. Disclosure of trade secrets. 7. Improper use of privileged and confidential data or information.

B. TRAINING

- GRUPO FARMA will provide constant training for all collaborators, with the aim of increasing awareness of the zero-tolerance culture on these aspects of risk, as well as actions and guidelines for prevention, detection, reporting and remediation.
- GRUPO FARMA will promote actions so that its collaborators know how to recognize the potential signs of corruption, bribery, fraud, money laundering and any other financial crime, in order to take measures and refuse to tolerate such practices.
- The Corporate Compliance Committee, with the support of the Corporate Vice-Presidency of Finance and the Corporate Human Resources Department, will ensure that employees are adequately informed of this policy. This communication must reach all levels of GRUPO FARMA.

C. COMPLAINTS CHANNEL

GRUPO FARMA recognizes the importance of communicating to its collaborators, in a clear and transparent manner, through which means they can express and clarify any doubts and/or concerns that may arise when identifying risk situations. It is for this reason that the ethics line is available to its employees, where they can make reports, complaints or raise a potential situation identified related to corruption, bribery, fraud, money laundering and any other financial crime, which wishes to be clarified.

For further details of the complaints channel, please consult GRUPO FARMA's website, where the following channels are available:

- Online report: <https://grupofarma.com/canal-de-denuncias/>
- E-mail: grupofarma@integritycounts.ca
- Telephone line.

D. DISCIPLINARY ACTIONS

- GRUPO FARMA will take disciplinary and legal action, after evaluation of the cases through the Ethics and Compliance Committee as appropriate.

- Employees at all levels of GRUPO FARMA will be treated equally regardless of their position, years of service or affiliation with the company.
- They will be subject to the sanctions established in the legal, regulatory, or conventional rules in force in the country in which their contract was formalized and following the procedure contemplated therein.
- Depending on the seriousness of the infraction and the facts of each case, actions may range from written notification to the employee, a probationary period, dismissal, to legal action, whether civil or criminal.

LINKED DOCUMENTS

- Code of Ethics CC-TC100.
- Corporate Money Laundering Policy POL-TC207.
- Corporate Policy Conflict of Interest POL-TC304.
- Corporate Risk Management Policy POL-TC306.
- Corporate Procedure Accounts Payable PRO-TCFIN02.

GLOSSARY

EMPLOYEE: Term used for someone who works at GRUPO FARMA

CORRUPTION: Corruption is dishonest or fraudulent conduct by those in power, typically involving bribery. The concept, according to the dictionary of the Royal Spanish Academy (RAE), is used to name vice or abuse in a writing or in non-materials.

FRAUD: Fraud is defined as the use of deception with the intent to obtain an advantage, avoid an obligation, or cause a loss to another party.

MONEY LAUNDERING: Money laundering is the process through which the origin of the funds generated through the exercise of some illegal activities is concealed (the most common being drug or narcotic trafficking, arms smuggling, corruption, fraud, human trafficking, prostitution, extortion, piracy, tax evasion and terrorism). The objective of the operation is to make the funds or assets obtained through illegal activities appear as the result of legitimate activities and circulate without problem in the financial system.

COMPLAINTS CHANNEL: set of communication channels that will allow collaborators and other people related to the organization to alert about an irregular situation, mainly in a confidential manner and anonymously or not.

FACILITATION PAYMENTS: facilitation payments are those of a relatively low amount, given to public officials (in a broad sense), in order to secure or expedite a necessary procedure or action (e.g. processing of a license or permit, customs clearance).

BRIBARY: Bribery is defined as the offering, giving, receiving, or soliciting of any item of value to influence the actions of an official, or other person, in charge of a public or legal duty.