

Uniphar Group

Anti-Bribery and Corruption Policy

Policy Summary:

Uniphar Group's Anti-Bribery & Corruption Policy, outlines the expectations of Uniphar Group in relation to Anti-Bribery and Corruption and how this applies to employees, Directors and contractors work activities. The Policy focuses on the Group's commitment to engaging in transparent business activities with suppliers, customers and other parties and emphasises the Group's commitment to proper business conduct and commitment to comply with the laws applicable in the jurisdictions within which it operates.

1 Introduction

1.1 Purpose

This policy outlines the expectations of Uniphar plc (the “Company”) and each of its subsidiaries (“the Group”) in relation to anti-bribery and corruption and how this applies to employees, Directors and contractors work activities.

This policy applies to all companies within the Group.

The Group is committed to doing business with suppliers, customers, and other parties in a fair and transparent manner, that benefits everyone involved. We do not condone any practice that improperly or illegally disrupts proper business conduct. There are significant associated risks to the conduct of our business if Anti-Bribery & Corruption protocols are not followed. Bribery or corruption can arise where people make decisions in their own personal interest and not in the interest of the Group. These activities undermine trust and waste valuable resources. The Group is committed to comply with the laws applicable in the jurisdictions within which it operates, including the Prevention of Corruption Act, 2010 (the “Act”), the Bribery Act (“UK Act”) and the Dutch Criminal Code (“DCC”) and good practice for the prevention of bribery and other corrupt practices.

1.2 Scope/applicability

This policy applies to Directors, relevant employees and contractors of the Group including every business in which the Group has a controlling interest and all part-time, fixed term, and agency employees. Intermediaries or agents representing the Group are required to follow the standard set out in this policy. Proactive compliance is a MUST.

1.3 Policy review

This policy shall be reviewed, updated by the Company Secretary and approved by the Board on at least an annual basis, or more frequently, as required by any significant change to the Group, its business activities or to the external environment.

2 Objectives of Anti-Bribery & Corruption Policy

The objectives of the Anti-bribery & Corruption Policy are to:

- ▶ Ensure that the Group employees, Directors and contractors are aware of the general requirements on Bribery and Corruption; and
- ▶ Ensure that the Group employees, Directors and contractors are aware of the Group’s policy with regard to facilitation payments, gifts and hospitality and using agents and other intermediaries.

3 Definitions

Bribery involves the offering, promising or giving of something in order to improperly influence another in carrying out their duties. A bribe may be in the form of a monetary sum, a gift, consideration, or advantage.

A bribe may take many different forms ("financial or other advantage"). Overly lavish or extravagant corporate hospitality and promotional activities may constitute a violation of the general offenses, particularly if made to a foreign public official.

Corruption is any abuse of a position of trust in order to gain an undue advantage.

Facilitation Payments are payments typically paid to speed up an administrative process or secure a routine government action by an official.

3.1 Bribery Offences

The following are considered as bribery offences:

- ▶ A person who offers, promises or gives a bribe. There is no requirement within the Group to prove corrupt intent, it is the Group policy to provide evidence only to show that there was an intention to induce a person to act improperly or reward improper performance.
- ▶ A person who requests, agrees to receive or accepts a bribe. It is the Group policy that in some situations, it is not necessary for persons being bribed to know that they are "improperly performing their function."

It is irrelevant whether the bribe flows through an intermediary or whether the bribe actually is given or accepted.

3.2 Bribing a Public Official

A public official includes:

- ▶ a person holding a legislative, administrative or judicial post (whether appointed or elected) in any country or territory; and
- ▶ a person who exercises a public function on behalf of any country or territory or for a public agency or public enterprise of that country or territory and a person who is an agent or official of a public international organisation.

It is the Group policy to consider an intent to "influence" the official in the performance of his/her official functions to obtain/retain business or a business advantage as a bribe. No intention to induce improper performance is required; no dishonesty or criminal impropriety need be established.

It is the Group policy that there is no exception that can be made for facilitation (or "grease") payments made to support business objectives.

4 Policy Requirements

4.1 Requirements for all employees and Directors

The responsibilities of the employees and Directors are as follows:

- ▶ Employees and Directors must read and comply with this policy;
- ▶ If unsure about how to apply this policy, employees and Directors must escalate this to the HR Manager or Company Secretary;
- ▶ Employees and Directors must raise a concern to the HR Manager or Company Secretary if they believe or witness a breach of this policy;
- ▶ Employees and Directors must never offer, accept, or give a bribe;
- ▶ Employees and Directors must never misuse their position or perform their functions improperly in connection with any payments or other personal advantage offered or provided to them or any other person; and
- ▶ Employees and Directors must never make a payment or offer a personal advantage to someone if they know or believe that this will involve that person or any other person misusing their position or performing their functions improperly.

In addition to this, Managers within the Group are required to:

- ▶ Create a culture with employees and third parties, whereby all associated parties will not get involved in bribery or any form of corrupt practice;
- ▶ Commit to be compliant with this Anti-Bribery & Corruption policy and laws in pursuit of business objectives;
- ▶ Ensure this Policy is followed in their area of responsibility; and
- ▶ Ensure any breach of this Policy is promptly reported to the HR Manager or the Company Secretary and is investigated.

4.2 Facilitation payments

Facilitation payments are payments typically paid to speed up an administrative process or secure a routine government action by an official. Facilitation Payments are bribes and are forbidden.

If any employee or Director is concerned that a payment has been requested which is believed to be a facilitation payment, they should:

- ▶ Ask for a receipt for payment;
- ▶ If no receipt can be guaranteed, decline to make payment;
- ▶ If applicable, speak to a more senior representative of the company concerned and explain that a receipt is required; and

- ▶ Keep a note of any facilitation payment requests and report them as soon as possible to their area Divisional MD, the HR Manager or the Company Secretary.

4.3 Gifts and hospitality

Gifts and hospitality must only be offered or accepted where they are infrequent, reasonable, not excessive, and where there is no risk that they will improperly influence or be seen to improperly influence a decision. There should be no link, implied or expressed, between terms of doing business and any gift or hospitality.

Providing or accepting hospitality is only permitted when its purpose is to develop legitimate business relationships.

Gifts must be modest in value and should be objectively justified. No gift should be given if it could be misconstrued as a reward, an inducement or another corrupt act.

Cash or cash equivalents must never be given or received.

No Director or employee should offer or give a gift or hospitality if they are aware or should be aware that it is in breach of the rules of the organisation where the recipient works or applicable laws on what they can accept.

The Company Secretary maintains a 'Gift and Hospitality Register' set out in Appendix 1 to record all gifts and hospitality provided and received by its employees with a value in excess of €500, this being a cumulative annual limit from any one source.

All employees must obtain approval from their line manager before providing or after receiving gifts and hospitality in excess of hospitality in the normal course of business (i.e. coffee/ lunch with a value >€500 per head).

It is the responsibility of all Directors and employees to ensure they declare all gifts and hospitality received or provided in excess of the limit defined above, to the Company Secretary for recording in the register. The Company Secretary will maintain a complete and detailed record of such gifts and hospitality provided or received by any Director or employee in the Group.

4.4 Using agents and other intermediaries

When outsourcing any activity to a third party, we must have controls in place to ensure that they do not engage in bribery or other forms of corrupt practices on our behalf.

The employees must perform the following:

- ▶ As part of the due diligence process, carry out suitable checks on any agents or other intermediaries that they intend to use, to assess if they have a history of bribery, corruption, or other illegal or improper practices before engaging the third party as part of the risk assessment process.
- ▶ Group expectations and requirements with regard to anti-bribery and corruption (as set out in this policy) are clearly communicated to the third party. The requirements must be included as a clause in the SLA as necessary; and
- ▶ Controls are implemented over the third-party relationship to ensure the third party does not engage in bribery or other corrupt practices on our behalf (for example annual acknowledgment by the third party that they are adhering to relevant Uniphar policies and procedures).

4.5 Sponsorship, Charitable and Political Donations

Sponsorship and charitable donations made by the Group must be approved in advance by a member of the Executive Leadership Team (other than any member of the Executive Leadership Team that is proposing the sponsorship or charitable donation).

Requests for sponsorship may not be made by Group employees to customers, suppliers or other third parties without approval from their line manager.

Political contributions must be approved in advance by the Board.

All amounts paid for sponsorship, charitable and political donations must be recorded in detail by the Company Secretary in the “Sponsorship, Charitable and Political Donations Register” set out in Appendix 2.

5 Enforcement

Directors and employees who do not follow this Policy are subject to disciplinary action, up to and including dismissal. See examples below (which are not exhaustive):

- ▶ Breaching this Policy, whether deliberately or because of a failure to take care;
- ▶ Encouraging others to breach this Policy;
- ▶ Failure to report a clear breach of this Policy; or
- ▶ Retaliation against an employee because they have complied with this Policy, or raised a concern about compliance with it.

In addition, a breach of this Policy may be a criminal offence, leading to fines or imprisonment for individuals involved.

Appendix 1 – Gift and Hospitality Registers

Gift and Hospitality Register (Provided)

Organisation Name: Uniphar Group

Gift and Hospitality Register (Provided)

Owner: Company Secretary

Last Update Date:

S.No	Nature of Item (Gift or Hospitality)	Provided To (Name, Designation, Company)	Purpose of Gift or Hospitality	Provided By ()	Value (In Euros)	Approved by (Line Manager)	Compliant with Policy (Yes/No)	Company Secretary Approved

Appendix 1 – Gift and Hospitality Registers

Gift and Hospitality Register (Received)

Organisation Name: Uniphar Group

Gift and Hospitality Register (Received)

Owner: Company Secretary

Last Update Date:

S.No	Nature of Item (Gift or Hospitality)	Provided To (Name, Designation, Company)	Purpose of Gift or Hospitality	Provided By ()	Value (In Euros)	Approved by (Line Manager)	Compliant with Policy (Yes/No)	Company Secretary Approved

Appendix 2 – Sponsorship, Charitable and Political Donations Register

Organisation Name: Uniphar Group

Sponsorship, Charitable and Political Donations Register

Owner: Company Secretary

Last Update Date:

S.No	Nature of Funding (Sponsorship, Charitable or Political Donation)	Recipient (Name of Entity)	Provided To/ Our Contact Point (Name, Designation Company)	Purpose of Funding	Value (In Euros)	Requested By	Approved By	Compliant with Policy (Yes/No)	Company Secretary Approval

Signed

Date

Glossary

- Bribes** Any financial or other advantage which is offered, promised or given by one person to another, where the intention is to induce or reward improper business activity, or is done in the knowledge or belief that acceptance of the advantage itself constitutes the improper performance of a business activity.
- A bribe does not need to be a monetary sum, it can be any type of gift, consideration or advantage offered or requested, for example, an award for a contract, a discount in a commercial transaction or an offer of employment.
- A contract or transaction does not need to have been won or completed for corruption to have arisen. A recipient does not need to benefit personally from a bribe, it may be the intended beneficiary is a third party or a company.
- Corruption** Any abuse of a position of trust in order to gain an undue advantage. Bribery is a means of causing corruption.
- Facilitation Payments** Payments typically paid to speed up an administrative process or secure a routine government action by an official.



Title	Uniphar Group Anti-Bribery & Corruption Policy
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Sponsor	Board of Management
Content Owner	Company Secretary
Author(s)	Company Secretary
Applies to	Uniphar Group Employees, Contractors, Suppliers, and Customers