

Chapter: Ethics Subject: Anti-Bribery and Corruption		
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Policy:

The Group Companies, all employees (including directors and officers) and business associates shall maintain and promote the highest ethical and legal standards in all business conduct, especially in relation to Bribery and Corruption for dealings in both the public and the private sectors, and any violation is a matter of serious concern.

Guidelines:

1. Definitions:

- a. **ABC** means anti-bribery and corruption.
- b. **Anti-Bribery Laws** means the ABC laws and regulations applicable to the Group Companies and their employees.
- c. **Bribe/Bribery** means the giving, acceptance, solicitation or facilitation of a financial advantage to or by any person which (i) does or might induce, influence or reward the improper performance or non-performance of any activity or function in either the public or private sector, (ii) in itself constitutes the improper performance of a relevant function or activity, or (iii) is intended to obtain or retain business or a business advantage.

A promise or offer to give, accept, solicit or facilitate a financial advantage will also constitute Bribery. Equally, a violation may occur if you do anything which is prohibited through another person, as much as if you did it yourself.

- d. A **financial advantage** may be anything of value. It can be a payment, payoff, influence payment or a 'kickback'. Equally, it may also take the form of a gift, hospitality or entertainment, or be something intangible, like an offer of employment.
- e. **Corruption** means dishonest or fraudulent conduct by those in power, typically involving Bribery.
- f. **Facilitation Payments** means, typically small, payments made to obtain or expedite routine actions for specific performance.
- g. **Official** includes any person who holds a legislative, judicial or administrative position of any kind, or any official, employee or representative of, or any other person acting in an official capacity or performing a public function on behalf of, a government (including any entity it owns or controls) or any government authority or agency, the legislature, the judiciary, a political party or political candidate, or a public international organization.

2. Prohibition on Bribery:

a. The Group prohibits:

i. Giving Bribes, including:

- bribing someone to get a contract or other business advantage such as a license, consent or permit (including from that person or by using that person's influence);
- bribing any Official in order to influence any official decision, or to induce them to use their influence to affect any act or decision of a governmental authority; and
- bribing any officer, employee or agent of a company or body corporate with which the Group interacts in the conduct of the Group's business for the purpose of influencing any act or decision of that company or body corporate.

ii. Receiving Bribes, including asking, agreeing to or receiving a Bribe from anyone in exchange for giving or continuing to give a person any business or any business advantage, or for otherwise improperly performing any activity or function.

b. Circumstances which may suggest an increased risk of Bribery or Corruption and which should therefore be discussed with the Compliance Officer include:

- i. an Intermediary (as defined below in 3a) engaged by the Group or which may be engaged by the Group is accused of improper practices;
- ii. a party with whom the Group does business requests payment in cash or to offshore accounts;
- iii. requests for payment, sponsorships, entertainment or hospitality at a time when the recipient is making an important decision that affects or could be perceived to affect the business of the Group;
- iv. refusal by an Intermediary to use written agreements;
- v. requests or directions to record (or issue receipts for) payments or fees in a manner which does not reflect their true nature;
- vi. previous relationships between Group employees or Intermediaries and a government office or Official; and
- vii. requests for special payments, such as a 'special acceleration fee' or any other payment to reduce delay or remove the need to comply with applicable procedures.

c. The above examples are not exhaustive and any matters which give you cause for concern should be promptly raised with the Compliance Officer.

d. Practices that may appear typical or customary may still be unlawful and in breach of this Policy.

e. Consideration should be made on whether any conduct may give an appearance that it creates an obligation on, or may influence, the recipient (or a third party) to act in a way that may be improper, or which may be perceived as being capable of influencing an Official exercise of discretionary authority, even where this is not the intention. Such conduct should be discussed with the Compliance Officer.

3. Dealing with intermediaries

- a. The term **Intermediaries** refers to a Group Company's agents, representatives, vendors, contractors, sub-contractors, consultants, distributors and any other persons engaged by a Group Company, or who are engaged to act for a Group Company in its business dealings with any government or Official or private sector parties, or in obtaining governmental approvals.
- b. Intermediaries shall only be engaged for ordinary and legitimate business purposes, in compliance with all relevant local laws and medical council regulations, and only on arms-length, commercially reasonable terms.
- c. Any contracts between Group Companies and Intermediaries must be in writing and must be signed by the parties.

4. Charitable Donations

- a. The Group supports the work of registered and reputable charities.
- b. However, unless appropriate procedures are adopted, there is a risk that charitable donations given by the Group or its employees may be perceived as seeking to improperly influence decisions which affect the Group, or to induce those who have authority to make such decisions to give an improper business advantage to the Group.
- c. To address these issues the Group has a Central Manual on donations which is set out in the Group Charitable Donations Procedure of the Group ABC Manual.
- d. The key principles regarding donations are as follows:
 - i. donations must not be made using Group funds, under the Group's name, or in connection with the Group, without first obtaining specific approval from the Compliance Officer in accordance with the Group Charitable Donations Procedure in the Group ABC Manual;
 - ii. where making a donation as a private citizen, a Group employee should ensure that it is made clear to the recipient and in any publicly available material that the donation is not being made for or on behalf of the Group, or in connection with the activities of the Group; and
 - iii. a donation should not be made either privately or by the Group if the intent or possible effect of the donation is or may be to influence the decisions of any Official or other person on matters affecting the Group.
- e. All donations must be in compliance with local laws and medical council regulations, and must be properly recorded and accounted for in the Central Register of Charitable Donations maintained by the Compliance Officer.

5. Gifts, Sponsorships, Hospitality and Entertainment

- a. The Group recognizes that constructive business relationships may include occasional, incidental provision of gifts, sponsorships, hospitality and entertainment.
- b. However, gifts, sponsorships, hospitality and entertainment which are or may be seen as exceptional, lavish or disproportionate, or given to certain individuals who have the ability to make decisions affecting the Group, may be regarded as improper or unlawful.
- c. The Group therefore has a Gifts, Sponsorships, Hospitality and Entertainment Procedure in the ABC Manual which sets out the circumstances in which gifts,

sponsorships, hospitality and entertainment is appropriate and the process for seeking approval from the Compliance Officer.

- d. As a general rule, gifts, sponsorships, hospitality and entertainment must:
 - i. be reasonable and proportionate in terms of frequency, value and the status/seniority of the recipient;
 - ii. be provided in an open and transparent manner; and
 - iii. always be provided for legitimate business purposes and in kind only.
- e. The Group and its employees must not:
 - i. offer gifts, sponsorships, hospitality and entertainment, or anything else of value, which might influence the decisions of counterparties or Officials in connection with the business of the Group; or
 - ii. accept any gifts, sponsorships, hospitality and entertainment, or anything else of value, which might influence their own decisions.
- f. Group employees should consider the above guidelines in respect of all gifts, sponsorships, hospitality and entertainment which they propose to offer or accept.
- g. Any gifts, sponsorships, hospitality and entertainment in excess of US\$100 per recipient requires the prior approval of the Compliance Officer, who may consult the Group CEO and CFO where appropriate.
- h. A Group employee who is sponsored by a professional body of which the employee is a member or affiliated with, will not need to obtain any approval under the ABC policy.

Examples:

- i. A nurse is sponsored by the Nursing & Midwifery Council to attend a conference.*
- ii. A lawyer is sponsored by the Medico Legal Council to give a talk on medical negligence.*

However, the employee will not be exempted from obtaining other necessary approvals from the respective Head of Department.

6. Relationships with Healthcare Professionals

- a. The Group may from time to time engage healthcare professionals on a consultancy basis. All engagements with such consulting healthcare professionals should be based on a written contract which should:
 - i. set out in detail the terms of the compensation to be provided to the consulting healthcare professional, which should be on an arm's-length basis; and
 - ii. be in compliance with all relevant local laws, medical council regulations and general market practice.
- b. No entertainment or recreational items should be provided to any healthcare professional who is not a salaried employee of the Group except in accordance with the Group's Gifts, Sponsorships, Hospitality and Entertainment Procedure in the ABC Manual.

- c. The Group may organize scientific or professional events or meetings for healthcare professionals who are not Group employees. The purpose and focus of all such events or meetings should be to provide scientific or educational information and/or inform healthcare professionals about the Group and its services.
- d. Any assistance provided by the Group to healthcare professionals to attend events or meetings should:
 - i. not interfere with the independence of the healthcare professionals;
 - ii. be limited to travel, meals, accommodation and registration fees; and
 - iii. not include any costs associated with persons accompanying healthcare professionals nor facilitate their attendance.
- e. All events and meetings must be held in an appropriate venue that is conducive to the scientific or educational objectives and the purpose of the event or meeting.
- f. Healthcare professionals engaged to speak at events or meetings must be experts in a field relevant to the event or meeting. The engagement must be based on a written contract containing a clear description of tasks and responsibilities. Fees and expenses in relation to such speakers must be reasonable and represent fair market value in relation to the services rendered.

7. Facilitation Payments

- a. Facilitation Payments are prohibited.
- b. Any request for a Facilitation Payment must be rejected, and must be referred to the Compliance Officer, who will consult as necessary and recommend action.
- c. The Compliance Officer will report to the Audit Committee on any matters relating to Facilitation Payments.

8. Conflicts of Interest

- a. Group employees must seek to avoid any real or perceived conflict between their private interests and the performance of their duties to the Group.
- b. A conflict of interest arises when an individual's private interests influence, or may appear to influence, the objective exercise of his or her duties to the Group. Conflicts of interest can arise where, for example, a Group employee and/or the Group is considering business arrangements involving the Group which may provide the employee with a private benefit, or where an employee's position within the Group gives them an opportunity to provide special advantages or benefits to a partner, child or friend.
- c. If a situation arises which may give rise to a conflict of interest involving you, another Group employee or an external party in connection with matters affecting the Group, please promptly raise this with the Compliance Officer.

9. Books and Records

- a. The books and records of the Group must reflect, accurately and fairly, the transactions of the Group, including ensuring that a transaction is accurately described in our books and records and the amount of each transaction is accurately recorded.

- b. No payment on behalf of the Group is to be approved or made with the express or implied agreement or the intention that any part of it is to be used for a purpose other than that described by the documents supporting the payment.
- c. Group employees should never agree to requests for false invoices or for payments of expenses that are unusual, excessive, inadequately or improperly described, or otherwise raise questions under this Policy.
- d. No undisclosed or unrecorded funds or assets are to be established or used for any purpose.

10. Training

- a. Group employees will receive regular (at least annual) training relevant to their role to ensure that they:
 - i. understand the Anti-Bribery Laws applicable to them;
 - ii. are aware of and understand this Policy and the Group ABC Manual;
 - iii. are equipped to respond to the specific risks which relate to their particular role; and
 - iv. know what the Group expects of them.
- b. Where appropriate, Intermediaries will also receive training appropriate to their role. The nature of such training and those Intermediaries who are to be subject to it will be determined by the Compliance Officer as necessary.
- c. Group employees should check with the Compliance Officer in connection with engaging Intermediaries and any training obligations which apply.

11. Whistle-Blowing, Investigations and Non-Retaliation

- a. Group employees and Intermediaries (anonymously or by name) who are aware of possible or suspected corrupt acts by colleagues, demands for Bribes or other violations of Anti-Bribery Laws or this Policy must report these to the Compliance Officer in accordance with the Group Whistle-Blower and Investigations Procedures in the Group ABC Manual. Any such reports will be promptly investigated by the Group in accordance with the Group ABC Manual.
- b. A Group employee or Intermediary will not suffer demotion or any other adverse consequences for refusing to pay Bribes or for reporting in good faith possible corrupt acts by colleagues, demands for Bribes or other suspected violations of Anti-Bribery Laws applicable where the Group operates or this Policy, even if it may result in the Group losing business.
- c. Any Group employee who retaliates, or attempts to retaliate, against a person who has made a report relating to a violation of Anti-Bribery Laws or this Policy will be subject to disciplinary action, which may include termination of their employment with the Group.

12. Compliance

- a. Any Group employee who violates any Anti-Bribery Law or any aspect of this Policy will be subject to disciplinary action, which may include termination of their employment with the Group.

- b. Group employees should understand that additionally, they could be subject to civil and criminal liability for violations of applicable law.
- c. Violations of any Anti-Bribery Laws or this Policy should be reported in accordance with section 11 above.

13. Advice and Assistance

- a. Employees should contact the Head of legal at the Management Office or Compliance Officer for advice and assistance on any matters relating to this Policy.

This policy applies to Columbia Asia Subgroup only.