ANTI-BRIBERY POLICY - *Updated on 20/10/2026*

IBSA Farmaceutici Italia srl is fully aware that the phenomenon of bribery is an obstacle to a country's economic, political and social development and that it severely distorts the rules, fairness and competitiveness of the markets.
The Organization has established a management system that is designed to keep the phenomenon of bribery under control through the continuous training of its workers and the involvement of business partners.

The Top Management believes that the most suitable corporate strategy for achieving this Anti-Bribery Policy is to fully implement the Anti-Bribery Management System in compliance with standard **ISO 37001:2025** and in line with the principles already expressed in the Code of Ethics, the Anti-Bribery Guidelines and in the Organization, Management and Control Model pursuant to Legislative Decree 231/2001 in force.

To apply this commitment, the Top Management has determined that the Anti-Bribery Policy is based on:

- rigorous and full compliance with current legislation on the prevention and fight against bribery, in Italy and in any country where the Organization operates, with the involvement of employees, collaborators in any capacity, and all subjects who work for and/or under the control of the organization;
- the absolute prohibition of engaging in conduct that could be construed as bribery or attempted bribery;
- the performing of an accurate context analysis with identification of the areas of potential risk within the activities carried out by the organization and identification and implementation of suitable actions to reduce/minimize these risks;
- full commitment of all company stakeholders to comply with all the requirements of the anti-bribery management system;
- the commitment to continuous improvement of the management system for the prevention of bribery;
- activities to raise awareness among business associates so that they adopt policies and actions to prevent bribery within their specific area of competence, in compliance with the provisions of the law and consistent with the organization's objectives;
- raising awareness and training of its employees on anti-bribery issues;
- the provision of procedures for reporting suspicions in good faith, or on the basis of a reasonable belief, while ensuring anonymous reporting;
- the indicting of any conduct that does not comply with the anti-bribery policy with the application of the organisation's system of sanctions;
- the designation of an anti-bribery compliance function, which is guaranteed full authority and independence to perform the relative tasks.

The recipients are encouraged to report any violation of the Anti-Bribery System of which they have become aware, even indirectly, during their work activities and the reporting parties are guaranteed protection from any form of retaliation, discrimination or disciplinary action, without prejudice to legal obligations.

Reports may be sent through the following channels:

- **Web**: https://ibsawhistleblowing.whistlelink.com ;
- **Mail**: in a sealed envelope to be addressed to: IBSA Farmaceutici Italia Srl – Via Martiri di Cefalonia, 2 – 26900 Lodi (LO), to the attention of the Compliance Office and marked "Confidential". Inside the envelope there must be two sealed envelopes: an envelope with the data of the whistleblower; an envelope with the identification data of the report.

Reports through external channels are also possible in accordance with the provisions of IBSA Farmaceutici Italia Srl Whistleblowing Policy available on www.ibsa.it/en/whistleblowing.

Any employee or collaborator who does not act in accordance with this Policy will be subject to disciplinary sanctions, in conformity with the seriousness of the violation.
Any partner or supplier who fails to act in accordance with this Policy will be subject to suspension or their contract.
This Policy is communicated to the Recipients by the company, which also periodically review its content.

CEO and General Manager
Dott. Giuseppe Celiberti