



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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Content

1. Background
2. Scope of application
3. Applicable legislation
4. General prohibitions
 - 4.1. What is meant by corruption?
 - 4.2. What is influence peddling?
 - 4.3. Precautions we must adopt in our relations with the public authorities and public servants
 - 4.4. Inclusion of politicians or public servants on ROVI's payroll or governing or management bodies and signature of service agreements
5. Gifts, business courtesies and hospitality
 - 5.1. General criteria
 - 5.2. Specific rules on making gifts to third parties
 - 5.3. Specific rules on invitations to meals or events
 - 5.4. Specific rules on travel and accommodation
 - 5.5. Additional restrictions on giving or offering gifts, business courtesies or hospitality to healthcare professionals
 - 5.6. Specific rules on accepting gifts
6. Political contributions
7. Facilitation payments
8. Donations and sponsorships
9. Relations with stakeholders: promotion of ROVI's interests
10. Relations with third parties acting on behalf of ROVI (agents, collaborators, consultants and intermediaries)
11. Accounting, books and records
12. Reporting of infringements
13. Responsibilities in the fight against corruption and bribery



1. Background

“Corruption represents a major threat to rule of law and sustainable development the world over. It has a disproportionate, destructive impact on the poor and most vulnerable, but it is also quite simply bad for business.

Corruption stifles economic growth, distorts competition and presents serious legal and reputational risks. It drives away investors by acting as a hidden “tax” or illegal overhead charge, thereby increasing costs for companies, and further down the chain, their customers.

Corrupt practices are detrimental to all businesses—large and small, multinational and local.”

(Foreword to the United Nations’ Anti-Corruption Programme)

Our Values, which include “Honesty, Integrity and Ethics” must guide all the business decisions we make and, accordingly, we at ROVI believe that one of the pillars of our business reputation is the way we do business.

As ROVI’s Code of Ethics states, we only want to do business ethically, honestly, legally and with integrity. Therefore, any conduct that departs from these principles and values has no place in our organisation. We believe that the fight against fraud and corruption is an inescapable commitment for us and, thus, ROVI has adopted this Anti-Corruption Policy, which includes our commitment to zero tolerance of this type of practice.

This Policy, which has been approved by the Board of Directors of Laboratorios Farmacéuticos ROVI, S.A., is applicable to all the subsidiaries of the Group and is intended to serve as a guide for all our employees, collaborators and partners in the fight against fraud and corruption.

2. Scope of application

This Policy is directly applicable and mandatory for all ROVI Group companies, regardless of their geographical location, and extends to all the activities conducted by the Group. Therefore, all ROVI professionals must observe and comply herewith, irrespective of their hierarchical level, geographical location and the group company for which they work.

Professionals who act as Group representatives in non-group companies or entities will observe this Policy in the course of said activity insofar as it is not incompatible with the rules of the company or entity in which they are acting in said capacity.

Likewise, those who hold responsibilities at ROVI will promote compliance with this Policy in the companies or entities that ROVI manages even though it does not hold a majority interest.

Similarly, any person, agent or entity who acts on behalf of any company belonging to the ROVI Group must comply with the rules and principles set out herein.



Compliance with this Policy and the anti-corruption laws is mandatory and ROVI will not authorise, participate in or tolerate any action that does not comply with the provisions hereof.

All persons subject hereto must endeavour to ensure that their subordinates understand and comply with this Policy, leading by example and showing impeccable conduct.

3. Applicable legislation

ROVI operates in different countries, all of which have approved specific laws and rules condemning corruption and fraud. This means that ROVI's professionals are subject to different rules against fraud and corruption depending on where they work.

Each employee is responsible for knowing and observing the anti-corruption rules that are applicable in each territory. In the event of any doubt, the Compliance Department of ROVI should be consulted.

This Policy is expressed in general terms and, therefore, some countries may impose different requirements in this area. Consequently, in the event of any doubt between the provisions of national regulations and this Policy, the most restrictive requirement must always be applied.

4. General prohibitions

ROVI prohibits the following practices irrespective of the form they take:

- **Corruption**, irrespective of whether it involves a national or foreign public servant or private individual.
- **Influence peddling**.

ROVI prohibits these practices both when carried out directly by employees, collaborators, associates or partners of ROVI and when intermediaries, such as agents, consultants, advisors, distributors or any other business partners, are used to implement them.

4.1. What is meant by corruption?

Promising, offering or delivering (or authorising someone to promise, offer or deliver), directly or indirectly, an unlawful benefit with the intention of inducing the recipient to act or refrain from acting, thus obtaining or retaining some kind of advantage or business, or rewarding the behaviour of someone with the aim of obtaining or retaining some kind of advantage or business.

This conduct will be prohibited if the unlawful benefit is given on the giver's own initiative or if it is in response to a request from the other party.

Likewise, directly or indirectly accepting or soliciting any kind of unlawful benefit by an employee, associate, collaborator or partner of ROVI in exchange for acting or refraining from acting in a certain manner, or as a reward for a certain action, is also considered to be corruption, irrespective of whether or not said action has been harmful to ROVI.



Therefore, **ROVI prohibits:**

- Both **active corruption** (acts in which the professional bribes a third party).
- And **passive corruption** (acts in which the professional accepts a bribe).

Precautions.

Corruption can adopt widely differing forms and does not always appear as an exchange of cash and favours. Thus, we must be cautious, since even habitual business practices may constitute corruption in some cases.

In the event of any doubt as to how to act, we must always ask ourselves, before making any promise or offering or giving anything of value, if giving that benefit could be interpreted as a case of corruption by a third party or whether it seeks a purpose that is unlawful. If so, the answer is clear: we must NOT give the benefit and we must report the situation as soon as possible to the Compliance Department, who will be able to advise us on the best course of action.

4.2. What is influence peddling?

If a private individual attempts to influence a public servant or authority using any situation arising from their personal relationship with the latter, be it direct or indirect, in order to obtain a decision that may, directly or indirectly, benefit said individual, this will be influence peddling.

We must remember that the **term public servant** must be interpreted broadly and **includes:**

- Any person who holds the status of civil servant in accordance with the legislation of the place where the services are provided or the Staff Regulations of the European Union (EUSR) and Conditions of Employment of Other Servants of the European Union (CEOS).
- Any elected official or employee of the government or any of its agencies, or anyone who provides services to a publicly-owned company.
- Members of international organisations.
- Any person who, although they are not a public servant, performs official duties.
- Politicians-elect or candidates.
- Any other official who is considered a public servant under local legislation.

We must also remember that doctors, pharmacists, nurses and managers of public hospitals are considered public servants. Additionally, there may be countries in which these professionals are considered public servants irrespective of whether they work in a public or private hospital.

ROVI prohibits all forms of influence peddling, including soliciting/accepting remuneration in exchange for exercising influence over a public servant in favour of a third party.

4.3. Precautions we must adopt in our relations with the public authorities and public servants

In relations with public servants and authorities, any conduct that could be interpreted erroneously or seen as a form of corruption or influence peddling must always be avoided.



Whenever possible, interactions between employees, agents, partners, collaborators or representatives of ROVI and the public authorities and/or public servants must be governed by the procedures established by law. If no procedure exists, the following principles for action must, in general terms, be applied:

- **Transparency:** relations with authorities must be transparent; any agreement reached with a public authority must be duly documented.
- **Register:** all financial relations with the authorities must be duly recorded and it is essential to guarantee the traceability of the source and destination of the funds.
- **Gifts:** any form of business courtesy, favour, promise or gift in favour of national or foreign public servants is prohibited. Exception is made of invitations to work-related dinners/lunches/events, which must be in line with the provisions of this Policy.

4.4. Inclusion of politicians or public servants on ROVI's payroll or governing or management bodies and signature of service agreements

As a general rule, ROVI may not include persons considered to be public servants in the terms defined in point 4.2 above on its payroll or governing or management bodies.

Likewise, neither may ROVI sign service contracts or agreements with persons considered to be public servants in the terms defined in point 4.2 above. Service contracts signed with healthcare professionals are excluded from this prohibition provided they abide by the terms of the Code of Good Practice for the Pharmaceutical Industry and are approved in accordance with the procedures for signing contracts with healthcare professionals that ROVI has in place at any given time.

The inclusion of persons who have been considered public servants or politicians in the last three years **on ROVI's payroll or governing or management bodies** must be analysed on a case-by-case basis. The analysis will require the advice and approval of the Nomination and Remuneration Commission if the person is joining a governing body or the advice of the Legal and Compliance Departments in other cases.

The signature of service agreements (advisory services, consulting, etc.) between ROVI and any person who has been considered a public servant or politician in the last three years will require the approval of the Legal Department and the Compliance Department. Service contracts signed with healthcare professionals are excluded from this obligation provided that they abide by the terms of the Code of Good Practice for the Pharmaceutical Industry and are approved in accordance with the procedures for signing contracts with healthcare professionals that ROVI has in place at any given time.

To ensure full compliance with the principles established in this section, ROVI will review the amounts of the fees paid to former public servants or politicians in order to guarantee that they are not excessive considering the work performed and that there are no conflicts of interest.

5. Gifts, business courtesies and hospitality

As we have seen in the preceding point, ROVI prohibits all forms of corruption and influence peddling. However, this does not prevent ROVI from giving gifts or extending business courtesies



to the persons with whom it has business relations in the course of its activity (hereinafter, third parties).

Gifts, business courtesies and hospitality that are offered in the normal course of professional relations are an accepted practice and are an important element in building and maintaining professional relations.

Notwithstanding, to prevent these kinds of gifts, business courtesies and hospitality from being used to conceal bribery and corruption, the following General Criteria, as well as the specific rules set out below, must be observed.

5.1. General criteria

In order to determine whether **offering or accepting** gifts, hospitality or business courtesies is acceptable or not, ROVI establishes a series of requirements that must be met to avoid breaching the prohibition of corruption and bribery set out in this Policy.

- **Acceptable types of gifts, business courtesies and hospitality:**
 - Gifts.
 - Invitations to meals or events.
 - Travel and accommodation.
- **Action based on an appropriate reason:** the gift or business courtesy must clearly respond to a valid reason, e.g.
 - Promoting, demonstrating or explaining the company's activity.
 - The courtesy is extended within the framework of performing a contract.
 - Any other activity that is, in good faith, related to the company's activity.
 - It is a gesture of courtesy or a cultural gesture.
- **Action that does not oblige:** the gift or business courtesy does not place the recipient under any obligation.
- **Action without expectations:** the person providing the gift, hospitality or expense must not have any expectations, since it has no more importance than the beneficiary attaches to it.
- **Open action:** it must not be performed in secret.
- **Reported action:** it must be reported and recorded in accordance with this Policy.
- **Action with a reasonable value:** the gift must be small or the price of the business courtesy must be in line with general business practice.
- **Legal act:** current legislation and the recommendations made by the bodies and associations to which the company belongs must be respected



- **Act in accordance with the recipient's rules:** giving or receiving the gift must not breach the code of conduct of the organisation that receives or the organisation that gives
- **Appropriate frequency and timing:** the exchange of object between the person who gives and the person who receives must not be frequent.

Likewise, there are certain types of gift, hospitality or business courtesy that are always inappropriate, both in essence and appearance, which ROVI prohibits In all cases:

- Offering or accepting gifts, hospitality or expenses that could be illegal.
- Offering or accepting cash or equivalents (gift vouchers, credit/debit card charges, loans, shares, share options, bank cheques, travellers' cheques, money orders, long-term investment securities or negotiable instruments).
- Offering or accepting gifts, hospitality or business courtesies during bidding processes or tenders.
- Incurring an expense on behalf of a customer that is not correctly recorded in the company's books.
- Offering, accepting or soliciting something (irrespective of its value) as part of an agreement to do something in exchange for gifts, hospitality or business courtesies.
- Using one's own dinero or resources to pay for gifts, hospitality or business courtesies for a customer, vendor or supplier.
- Taking part in an activity that could mean that the person giving or receiving gifts, hospitality or business courtesies breaches the rules of their own employer.

Likewise, it must be remembered that the fact that a specific situation is not expressly prohibited in this Policy does not imply that it is permitted. In the event of any doubt as to whether the gift, hospitality or business courtesy is appropriate or otherwise, the hierarchical superior and the Compliance Department must be consulted.

5.2. Specific rules on giving gifts to third parties

This Policy only allows gifts to be given if the following conditions are met:

- When the gift is based on one of the appropriate reasons and is given in good faith. The gift will not be considered to be based on an appropriate reason:
 - If it is given in order to obtain or retain business.
 - If amounts in cash or cash equivalents are given (gift vouchers, gifts that can be returned, etc.).
 - If it is given to a person related to the third party in question (spouse, partner, descendant, parents or grandparents, siblings or, in general, anyone who may fall within the definition of related party set out in article 24 of ROVI's Code of Ethics).
- Gifts must be reasonable in both frequency and amount and a gift should never be given if it could affect or influence a third party's decision-making capacity.



- Giving a gift must be permitted under the local legislation of the country in which it is given and must abide by that country's customs and standards of conduct.
- **Giving gifts to public servants and healthcare professionals is prohibited in all cases.**
- Giving gifts must be "reasonable" and "proportional". To determine what constitutes a "reasonable" and "proportional" gift, the following will be considered: (i) the value of the gift and (ii) the frequency with which it is offered. As guidance, the general rule is that the market value of the gift may not exceed the following limits, depending on the position that the person holds at ROVI, or a maximum frequency of three (3) times a year for the person receiving it_
 - Chairman: €400 including taxes, or the local currency equivalent.
 - Board of Directors: €300 including taxes, or the local currency equivalent.
 - Management Committee: €200 including taxes, or the local currency equivalent.
 - Other members of the organisation: €150 including taxes, or the local currency equivalent.

Any gift exceeding these amounts must be authorised by the CEO and the Compliance Department.

- Gifts of little value (under €10) are excluded from the prior authorisation requirement.
- All gifts must be correctly recorded.

5.3. Specific rules on invitations to meals or events

This Policy only allows invitations to meals or events if the following criteria are met:

- The invitation must be lawful, in good faith and based on one of the appropriate reasons:
- The value of the invitation may not exceed, per person, the following limits, depending on the position the person holds in ROVI:
 - Board of Directors and members of the Management Committee: €250 per guest, including taxes.
 - Department managers: €150 euros per guest, including taxes.
 - Other members of the organisation: €100 per guest, including taxes.
- In the case of international travel, the limits established for the value of the invitation in accordance with the position the person holds at ROVI will take account of the equivalent depending on the socio-economic level of each country.



Invitations must be reasonable in both frequency and cost and must not be excessive in the context of the business occasion. Invitations that may affect or influence a third-party's decision-making capacity must never be extended.

- Any invitation that exceeds the financial limits set will require the approval of the hierarchical superior and the Compliance Department.
- The invitation must be tasteful and socially acceptable, i.e. the restaurant must not be ostentatious and the shows or events must be appropriate and uncontroversial.
- The invitation may never include "plus-ones", such as spouses, partners, relatives, etc. of the third-party guest.
- The invitation must not be intended to influence a decision-making process or obtain an unlawful advantage.
- The invitation must be permitted under the local legislation of the country in which it is extended and must be in accordance with the country's customs and standards of conduct.
- The invitation must not be prohibited by the third party.
- The professional must include the following information on the expense note: (i) list of the persons who attended the meal or event, and (ii) identification of the restaurant or event.
- It will be necessary to consult or request authorisation from the Compliance Department if any doubt arises as to the relevance or suitability of the invitation. In particular, consultation prior to the invitation is required whenever there is any doubt on the following aspects:
 - The recipient of the invitation (due to their authority or capacity to make decisions that affect ROVI's business).
 - The timing of the invitation (e.g. due to the proximity in time to the signature or contracts or agreements).
 - The nature of the invitation.
 - The relationship between the person receiving the invitation and the ROVI employee.
 - Whether the invitation is permitted under local law or whether it complies with ROVI Group policies and procedures.
- All invitations must be correctly recorded and will require the prior authorisation of the manager of the relevant area.
- Invitations extended within the framework of scientific or professional meetings to healthcare professionals who are public servants, provided such invitations meet the requirements of the Code of Good Conduct for the Pharmaceutical Industry, must



comply with the authorisation and recording processes that ROVI has in place at any given time.

- Invitations to healthcare professionals are subject to additional restrictions.

5.4. Specific rules on travel and accommodation

This Policy allows accommodation and transport costs to be paid for third parties only when the following conditions are met:

- Accommodation and transport costs for third parties may only be paid when this is necessary in order for said third parties to attend an event or meeting organised or sponsored by ROVI or when it is necessary in order for them to attend a meeting or event to which they have been invited by ROVI.
- Prior authorisation must be obtained from the manager of the relevant area.
- Payment of accommodation and transport expenses must be reasonable in both amount and frequency and the expense itself must be appropriate. To assess whether the expense is reasonable and appropriate, account must be taken of:
 - The transport and accommodation expense must be equivalent to the accommodation and transport expenses of ROVI personnel.
 - The duration and location of the event will determine what kind of transport and accommodation should be offered in each specific case as well as the duration of the stay.
- In no case may ROVI reimburse accommodation or transport expenses. These payments must always be made directly by the company. If direct payment by ROVI is impossible, the reimbursement of expenses must never be made directly to the third party but to their employer, with prior authorisation from the Compliance Department. Authorisation must be obtained before the expense is incurred.
- ROVI may not pay any expenses other than transport and accommodation.
- Accommodation and transport expenses may not be paid for the third party's spouse, partner, relatives, etc.
- Payment of accommodation and transport expenses for healthcare professionals is subject to additional restrictions.
- These expenses must be correctly recorded.

5.5. Additional restrictions on giving or offering gifts, business courtesies or hospitality to healthcare professionals



As set out in section 3 of ROVI's Code of Ethics, the Group has assumed a commitment to comply with the Code of Good Practice for the Pharmaceutical Industry approved by Farmaindustria in Spain, as well as any other Codes to which ROVI may adhere in the countries where it operates.

The foregoing implies that our relations with healthcare professionals and organisations must respect the content of said codes, subsidiarily applying the content of this Policy and always choosing the stricter rule on a case-by-case basis.

At any event, we remind you that **giving or offering gifts, business courtesies or invitations to healthcare organisations or healthcare professionals is prohibited** and, therefore, courtesies of this nature cannot be extended.

The following groups fall within the definition of healthcare professional or healthcare organisation:

- (i) Patients' organisations;
- (ii) Healthcare organisations, i.e. hospitals, clinics, foundations, associations, universities, academic entities, companies or any other entities through which professional medical services are provided;
- (iii) Medical professionals: any member of the pharmaceutical, medical, dental, nursing or chiropody professions or any other person who, when exercising their profession, can perform or influence the activity of prescribing, purchasing, supplying, dispensing or administering medicines for human use.

If we consider the above definition, medicine distributors would be included under the definition of healthcare professional/healthcare organisation and, therefore, as a general rule, these kind of courtesies cannot be provided to **pharmaceutical distributors**.

The following are excluded from the above prohibition: (i) delivering training material and items for medical use; (ii) the organisation or sponsorship of scientific or professional meetings, (ii) payment of enrolment, accommodation and travel expenses of healthcare professionals necessary to attend scientific and professional meetings; and (iv) meal invitations to healthcare professionals within the framework of scientific or professional meetings, which may only be extended in accordance with the deontological codes to which ROVI has adhered, with prior approval of the activity from the Oversight Department, and following the approval procedures defined by the Group for each case.

5.6. Specific rules for accepting gifts

Acceptance of a gift, invitation or business courtesy by any person subject to this Policy must meet the following conditions:

Under this Policy, the following are strictly prohibited:

- Acceptance of any kind of business courtesy, gift or hospitality when it is intended to influence a decision-making process or seeks to reward a decision made by the recipient.
- Soliciting any kind of business courtesy, gift or hospitality from a supplier, collaborator, commercial partner, customer or third parties in general.



- Accepting any kind of business courtesy, gift or hospitality during periods in which an important decision is to be made regarding a deal or contract.
- Accepting any kind of cash.

The acceptance of gifts, business courtesies or hospitality is subject to compliance with the following requirements:

- The business courtesy, gift or hospitality must be reasonable in terms of frequency and amount.
- The business courtesy, gift or hospitality must be based on an appropriate reason.
- Acceptance of the gift, business courtesy or hospitality must be allowed under local laws and must abide by local customs and standards of conduct.
- All employees must obtain the authorisation of their hierarchical superior and the Human Resources Department before accepting. Members of the Management Committee must obtain the authorisation of the Compliance Department.

The request for authorisation must be sent by e-mail and contain the following information:

1. Identity of the third party providing the gift, invitation or business courtesy.
 2. Description of the relationship between the third party and ROVI (state whether they are a supplier, partner, customer, etc.).
 3. Description of the gift, invitation or business courtesy.
 4. Economic value (if unknown, give an approximate value and state that it is an estimate).
 5. Preliminary assessment as to whether the gift/invitation/business courtesy is acceptable or not.
- Gifts of little value (under €10) are excluded from the prior authorisation obligation provided no more than one gift per year is received from the same third party. However, any invitation to lunch, dinner, a show, a trip, etc. is subject to the prior authorisation procedure.

6. Political contributions

Payment of political contributions is strictly prohibited and, therefore, no representative or professional of ROVI may make a political contribution on behalf of the Group. A political contribution is defined as any payment in cash or in kind, any service provision free of charge or at a lower-than-market rate, or any other kind of benefit.

Notwithstanding the foregoing, ROVI recognises the right of each professional to make contributions to political parties in a personal capacity. In these case, it will be necessary for the professional to take suitable precautions to ensure that there is no doubt that the contribution has been made in a personal capacity.



7. Facilitation payments

These are small payments that are made to ensure or expedite a necessary procedure or action over which the person responsible for the facilitation payment holds a right conferred by law or otherwise. In other words, a facilitation payment is intended to influence the speed of the procedure, never its outcome.

However, facilitation payments are considered a form of bribery and are therefore totally prohibited.

8. Donations and sponsorships

ROVI is characterised by being an innovative company that invests a large part of its resources in researching to develop new drugs and products.

We believe that, as a pharmaceutical laboratory, we hold a responsibility in the research and development of new products that can improve the quality of life of patients and, therefore, collaborate assiduously with healthcare professionals and healthcare organisations to continue advancing in the improvement in the patients' conditions of life and chances of recovery.

Additionally, ROVI has acquired a strong commitment to Corporate Social Responsibility in an attempt to contribute to enhancing the society in which we live. Thus, it participates and collaborates with different social and humanitarian entities and organisations.

This type of collaboration may be implemented through donations, sponsorship agreements or collaboration agreements.

- ➔ **Donation:** defined as any act of generosity whereby a natural or legal person (the donor) provides something to a third party (the donee) free of charge and the donee accepts it. The donor will never obtain or solicit the donee to provide anything in exchange.
- ➔ **Donation in kind:** a donation in which the item given is movable or immovable property or a service.
- ➔ **Collaboration agreement:** defined as any agreement under which an entity, in exchange for financial aid in order to perform the activities it carries on to meet its specific objective or purpose, undertakes in writing to disseminate, in any way, the collaborator's participation in said activities.
- ➔ **Sponsorship agreement or contract:** a contract in which the sponsored party, in exchange for financial aid to carry out its sports, charity, cultural, educational, scientific or other kind of activity, undertakes to collaborate in the sponsor's advertising.

ROVI has a [Donations Procedure](#) and a [Procedure for Signature of Collaboration Agreements and Sponsorships](#). Any donation or collaboration or sponsorship agreement must comply with the principles and requirements set out in said documents.

The following principles must always be observed:



- Donations may never be given and collaboration or sponsorship agreements may never be signed with the intention, expectation or requirement of obtaining or retaining business.
- Donations and collaboration and sponsorship agreements may never be used as a subterfuge to commit bribery or conceal illegal payments.
- Payment of this type of agreement may never be made in cash. Only payment by bank transfer or delivery of items in kind is admissible.
- This type of agreement must be correctly recorded by the company and must always be in writing.
- Any donation or collaboration or sponsorship agreement that could give rise to a conflict of interest must be avoided.

ROVI professionals may make donations in a personal capacity provided they take all the precautions necessary to ensure that there is no doubt that said contribution has been made in a personal capacity.

9. Relations with stakeholders: promotion of ROVI's interests

In the course of its business activity, ROVI comes into contact with different stakeholders. Some of these stakeholders, such as regulatory bodies, public authorities and politicians, may be particularly sensitive due to their capacity to influence the regulatory environment in which the Group operates.

At ROVI, we feel it is positive to convey our concerns and opinions to these groups of stakeholders. However, this activity must always be governed by ethics and transparency.

Therefore, ROVI considers that, in its relationship with groups that are able to influence the regulatory environment in which the Group operates, the following rules must always be observed:

- Any interrelationship with these stakeholders must pursue only legitimate ends and in no case may it seek to influence a decision-making process unlawfully or illegally.
- Any interrelationship must comply with the terms of this Policy, in particular, with the precautions established for relations with public servants and public authorities.
- Any interrelationship must be transparent, ethical and honest.
- Any information provided to stakeholders must be complete and truthful
- When hiring third parties to represent ROVI in this kind of activities, the precautions set out in the following section must be observed.

10. Relations with third parties acting on behalf of ROVI (agents, collaborators, consultants and intermediaries)

Any person or entity acting on behalf of ROVI is obliged to comply with the provisions of this Policy.



→ When engaging third parties to act on behalf of ROVI, the following precautions must be adopted:

- The engagement of third parties to act on behalf of ROVI must always be set out in writing.
- Signature of the contract must observe the provisions of the **“Procedure for Engaging Agents, Collaborators and Intermediaries”**.
- The contract must state the third party’s commitment to comply with the provisions of ROVI’s Code of Ethics for Suppliers and this Anti-Corruption Policy.
- The fees agreed in the contract must be appropriate and reasonable pursuant to the work to be performed and it must be verified that they are within market rates.
- Payments will be made by bank transfer, never in cash, and must follow the ROVI policy in force at any given time.
- If any conduct that infringes the provisions of this Policy is detected, ROVI must take action to terminate the contract with the third party.

11. Accounting, books and records

ROVI must keep and maintain in its possession records and accounts that set out, accurately and in detail, the Group’s assets and transactions and must have a suitable system of internal control over financial information.

Therefore, all financial transactions must be recorded in the official accounting books. No accounts outside these books are permitted, since such practices may facilitate or conceal undue payments.

12. Reporting of infringements

Any breach of the principles and/or obligations set out in this Policy must be reported to the hierarchical superior, the Compliance Department or the Ethics Channel as soon as possible. Breach of this obligation will constitute an infringement of the provisions of this Policy and the Code of Ethics and may give rise to the corresponding sanctions and actions.

Likewise, agents, consultants and intermediaries are obliged to report any breaches of this Policy through the Ethics Channel of the ROVI Group, which is available on the corporate website.

The fight against fraud and corruption must be a commitment of the entire organisation and, to this end, it is essential that all persons subject to this Policy collaborate, not only by complying with the provisions hereof, but also by reporting any breaches.

13. Responsibilities in the fight against corruption and bribery



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY V. JULY 2023

ROVI's Audit Commission is responsible for ROVI's anti-corruption programme and delegates the development, implementation and oversight of the anti-corruption programme to the Compliance Committee and the Compliance Department.

This Policy is the cornerstone of ROVI's anti-corruption programme and, therefore, all employees are obliged to comply with and respect the provisions hereof. Additionally, the persons who oversee or have authority over subordinates are responsible for ensuring that those persons know and understand the scope of this Policy.

The Compliance Department must be informed of any breach of this Policy and/or any risk related to corruption and/or bribery that arises within the organisation.

The Compliance Department must periodically report to the Compliance Committee, the Audit Commission and the Board of Directors on the development of the anti-corruption programme.