



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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1. Background

Corruption poses a serious threat to the rule of law and sustainable development around the world. It has a disproportionate and destructive effect on the poor and the most vulnerable, but it is also, simply, harmful to business.

Corruption reduces economic growth, distorts competition and presents serious legal and reputational risks. It drives away investors, acting as a hidden “tax” or an illegal administrative charge, which consequently increases costs for companies and, in the long run, for their customers.

Corrupt practices are harmful to all businesses - large, small, multinational and local. (Report for the UN” Anti-Corruption Program”).

Our Values, which include “Honesty, Integrity and Ethics”, should guide all the business decisions we make, and in line with them, ROVI believes that one of the pillars of our business reputation lies in the way we do business.

As stated in ROVI’s Code of Ethics, we only want to do business ethically, honestly, upright and legally; so any conduct that departs from these principles and values has no place within our organization. We believe that the fight against fraud and corruption is an inescapable commitment for us, and that is why ROVI has adopted this Anti-Corruption Policy, which includes our commitment to zero tolerance for 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 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 of direct and mandatory application for all companies of ROVI Group regardless of their geographical location, and covers all the activities carried out by the Group. And, therefore, it must be respected and complied with by all ROVI professionals, regardless of their hierarchical level, geographical location and the company of the Group for which they provide services.

Professionals acting as representatives of the Group in companies or entities not belonging to it will observe this policy in the exercise of such activity to the extent that it is not incompatible with the rules of the company or entity in which they exercise such position.

Likewise, ROVI managers will promote compliance with this policy in those companies or entities in which ROVI, without holding a majority stake, is responsible for its management.

Similarly, any person, agent or entity acting on behalf of any of the companies belonging to ROVI Group, must comply with the rules and principles contained herein.

Compliance with this policy and anti-corruption laws is mandatory, and ROVI will not authorize, participate or tolerate any action that does not comply with the provisions herein.



All subject persons must ensure that the persons in their charge know, understand and comply with this policy, leading by example and being a reference of conduct.

3. - Applicable legislation.

ROVI operates in different countries and all of them have passed specific laws and regulations condemning corruption and fraud, this implies that ROVI professionals will be subject to different rules against fraud and corruption depending on where they provide services.

It is the responsibility of each employee to know and respect the anti-corruption rules that are applicable in each territory; and in case of doubt you should consult with the ROVI Compliance Department.

This Policy has a general vocation, so it may be the case that some countries impose different requirements in this matter, so that, in case of doubt between what is established by the national standard and this policy, the most restrictive requirement must always be met.

4. - General prohibitions.

ROVI prohibits the following practices, regardless of the form in which they are presented:

- ➔ **Corruption** regardless of whether involves a public official or a private person, national or foreign.
- ➔ **Influence peddling.**

ROVI prohibits the commissioning of such practices both directly by ROVI employees, collaborators, associates or partners, and the use of intermediaries for their realization, such as agents, consultants, advisors, distributors, or any other business partner, for their commission.

4.1. - What is meant by corruption?

The promise, offer or delivery (or authorizing someone to promise, offer or deliver), directly or indirectly, of an unlawful advantage with the intention of influencing that person with the aim of acting or refraining from acting, and 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 also be prohibited if the delivery of the illicit advantage occurs both on its own initiative and if it is done in response to a request from the other party.

Similarly, the acceptance or request, direct or indirect, of any illicit advantage by an employee, associate, collaborator or partner of ROVI, as consideration for having acted or failed to act in a certain sense, or as a reward for a certain action, is also considered corruption, regardless of whether such action has caused a damage to ROVI or not.

Therefore, **ROVI prohibits:**



- Both **active corruption** (those in which the professional bribes a third party).
- Like **passive corruption** (the one in which the professional allows himself to be bribed).

Precautions.

Corruption can take very different forms, and is not always presented as an exchange between cash and favours, hence we should be cautious, and as even common business practices can constitute corruption in some cases.

In case of doubt about how to act, we must always ask ourselves, prior to promising, delivering or offering something of value, whether the delivery of that advantage could be interpreted by a third party as a case of corruption, or whether the delivery of that advantage pursues an end that is not lawful. If so, the answer is clear: we must NOT hand over the advantage and we must report the situation as soon as possible to the Compliance Department, who will be able to advise us on the best way to act.

4.2. - What is Influence Peddling?

If an individual intends to influence a public official or authority by using any situation arising from his personal relationship with him, whether direct or indirect, to obtain a resolution that may benefit him, directly or indirectly, we will be faced with a case of influence peddling .

We must remember that **the term “official”** is to be interpreted broadly, and that it **includes**:

- Any person who has the status of official under the legislation of his place of service or under the Staff Regulations of Officials of the European Communities.
- Any elected official, or employee of the government or any of its agencies, or any person who provides services for a public company.
- Members of international organizations.
- Any person who, without being an official, acts in the performance of official duties.
- Elected politicians and candidates.
- Any other position that is considered an official under local law.

We must also remember that doctors, pharmacists, nurses and managers of public hospitals are considered public officials. In addition, there may be countries in which such professionals are considered a public official regardless of whether they provide services for a public or private hospital.

ROVI prohibits all forms of influence peddling, including that in which remuneration is requested/accepted in exchange for exerting that influence on the official in favour of a third party.

4.3. - Precautions that we must adopt in our relations with the Public Administration and Civil Servants.

In relations with officials and authorities, any conduct that could be misinterpreted or as a form of corruption or influence peddling should always be avoided.



Whenever possible, interactions between employees, agents, partners, collaborators or representatives of ROVI and the Public Administration or its officials must be governed by the legally marked procedures. In the absence of such a procedure, the following principles of action must be applied in general:

- **Transparency:** relations with the administration must be transparent; any agreement reached with a Public Administration must be duly documented.
- **Registration:** all economic relations with the administration must be duly recorded and it will be essential to ensure the traceability of the origin and destination of the funds.
- **Gifts:** any form of attention, favour, promise or gift in favour of officials, whether national or foreign, is expressly prohibited. Invitations to dinners/lunches/work events are exempt from this prohibition, which must comply with the provisions of this policy.

4.4. - Incorporation of politicians or officials to the staff of ROVI or its administrative or management bodies and signing of service provision agreements.

As a general rule ROVI may not incorporate into its staff or its administrative or management bodies persons who are considered to be officials in the terms defined in point 5.2 above.

Similarly, ROVI may not sign contracts or agreements for the provision of services with persons who are considered to be officials in the terms defined in point 4.2 above, contracts for the provision of services that may be signed with health professionals are excluded from this prohibition, provided that they comply with the provisions of the Code of Good Practice of the Pharmaceutical Industry and their approval respects the procedures established by ROVI at all times for the signing of service contracts with health professionals.

The incorporation into the staff of ROVI or its management or administrative bodies of people who have been considered an official or politician in the last 3 years must be analyzed individually in each case. This analysis will require the advice and approval of the Appointments and Remuneration Committee in the event that said person joins the administrative body or the advice of the Legal and Compliance Departments, in the remaining cases.

The signing of service provision agreements (advice, consulting, etc.) between ROVI and Anyone who has been considered an official or politician in the last 3 years will require the approval of the Legal Department and the Compliance Department. Contracts for the provision of services that may be concluded with health professionals are excluded from this obligation, provided that they comply with the provisions of the Code of Good Practice of the Pharmaceutical Industry, and their approval respects the procedures established by ROVI at all times for the signing of service contracts with health professionals.

To ensure full compliance with the principles set forth herein, ROVI will review the amounts paid to former officials or former politicians as fees to ensure that these are not excessive amounts for the work performed and that there are no conflicts of interest.

5. - Gifts, Attentions and Hospitality.



As we have seen in the previous point, ROVI prohibits any form of corruption or influence peddling, however, this does not prevent ROVI from making gifts or having attentions for the people with whom it is related in the course of its business activity (hereinafter, third parties).

Gifts, attentions and hospitality that take place within the normal course of professional relationships are accepted and are an important element in the construction and maintenance of professional relationships.

However, in order to prevent such gifts, entertainment or hospitality from being used to cover up bribery and corruption, the following General Criteria must be respected, as well as the specific rules set out below.

5.1. - General criteria.

In order to determine if the **offer or acceptance** of gifts, hospitality or attentions could be acceptable or not, ROVI establishes a series of requirements that must be met in order not to violate the prohibition of corruption and bribery contained in this Policy.

- **Kinds of gifts, attentions or acceptable hospitality:**
 - Gifts
 - Invitations to meals or events.
 - Travel and accommodation.
- **Action based on the appropriate reason:** the gift or act of care must clearly respond to some valid reason, for example:
 - The promotion, demonstration or explanation of the company's activity.
 - Care occurs within the framework of the execution of a contract.
 - Any other activity that, in good faith, is related to the activity of the company.
 - It corresponds to a gesture of courtesy or culture.
- **Non-mandatory action:** the gift or act of care does not entail any obligation on the part of the recipient.
- **Action without expectations:** whoever provides the gift, hospitality or expense does not create expectations since it does not attach greater importance than that given by the beneficiary.
- **Open action:** Should not be performed in secret.
- **Informed action:** you must communicate and register as set forth in this policy.
- **Fair value action:** The size of the gift is small or the amount of the act of care must be in accordance with general business practice.
- **Legal act:** it complies with the legislation in force and the recommendations made by different bodies and associations to which the company is attached.



- **Act in accordance with the rules of the recipient:** with the delivery or receipt of the gift, hospitality or expenses, the code of conduct of the receiving organization or the sender is not violated.
- **Appropriate action in frequency and time:** the exchange of objects between the person who provides it and the person who receives it is not frequent.

Similarly, there are some types of gifts, hospitality or expenses that are always inappropriate, either in reality or in appearance, and that ROVI prohibits in all cases:

- Offer or accept gifts, hospitality or expenses that may be illegal.
- Offer or accept cash or equivalents (gift cards, credit / debit card charges, loans, stocks, stock options, bank checks, travel checks, money orders, long-term investment securities or negotiable instruments).
- Offer or accept gifts, hospitality or attentions during bidding processes or tenders.
- Generate an expense on behalf of a customer that is not correctly recorded in the company's books.
- Offer, accept or request something (regardless of its value) as part of an agreement to do something in exchange for gifts, hospitality or hospitality.
- Use your own money or resources to pay for gifts, hospitality or attentions for a customer, seller or supplier.
- Engaging in an activity that could cause the person giving or receiving gifts, hospitality or hospitality to violate the rules of their own employer.

It should also be noted that the fact that a particular situation is not prohibited in this Policy does not imply that it is permitted. If doubts arise about whether the gift, hospitality or care is appropriate or not, you should consult with the hierarchical superior and the Compliance Department.

5.2. - Specific rules for the delivery of gifts in favour of third parties.

This policy only allows the delivery of gifts if it meets the following characteristics:

- When the gift is based on one of the appropriate reasons and is in good faith. It will be understood that the gift is not based on a suitable reason:
 - If it is delivered for the purpose of obtaining or retaining a business.
 - If cash or equivalent amounts are delivered (gift vouchers, gifts with possibility of return, etc.).
 - If they are given to a person linked to the third party in question (spouse, partner, descendants, ascendants, siblings, and in general any that can be framed in the definition of linked person contained in article 24 of the CODE OF ETHICS of ROVI).
- Gifts must be reasonable in both frequency and amount, and a gift should never be made that could affect or influence the decision-making capacity of the third party.



- The delivery of the gift must be permitted in accordance with the local law of the country in which the gift is delivered, and must be in accordance with its customs and standards of conduct.
- **The delivery of gifts to public officials and health professionals is prohibited in all** cases.
- Gift giving must be “reasonable” and “proportionate.” In the determining what it is a “reasonable” and “proportionate” gift shall be considered: (i) the value of the gift and (ii) the frequency with which it is offered. Market value of the gift delivered may not exceed the following limits, according to the position that the person occupies in ROVI, and with a maximum frequency of three (3) times a year per recipient:
 - Presidency: € 400 tax included, or its equivalent in local currency.
 - Board of Directors: € 300 tax included, or its equivalent in local currency.
 - Management Committee: € 200 tax included or its equivalent in local currency.
 - Other members of the Organization: 150 € tax included or its equivalent in local currency.

Gifts in excess of this amount must be authorized by the CEO and the Compliance Department.

- Gifts of low value (below 10 Euros) are excluded from the obligation of prior authorization.
- Any gift must be correctly registered.

5.3. - Specific rules regarding invitations to meals or events.

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

- The invitation is lawful, in good faith and based on one of the proper reasons.
- The value of the invitation may not exceed, per person, the following limits according to the position that the person occupies in ROVI:
 - Board of Directors and members of the Management Committee: € 250 taxes included, per person.
 - Department Managers: € 150 taxes included, per person.
 - Other members of the Organization: € 100 tax included, per person.
- In the case of international travel, the limits established for the value of the invitation according to the position that the person occupies in ROVI, will take into account its equivalence depending on the socio-economic level of each country.



- Invitations must be reasonable both in frequency and in cost, cannot be excessive in the context of the commercial occasion, and invitations must never be made that may affect or influence the decision-making capacity of the third party.
- 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 may not be ostentatious, and the shows or events must be appropriate and not generate controversy.
- The invitation shall never include companions, such as the spouse, partner, relative, etc. of the third party object of the invitation.
- The invitation must not be intended to influence a decision-making process or to gain an unlawful advantage.
- The invitation must be permitted in accordance with the local law of the country in which it takes place, and must be in accordance with its customs and standards of conduct.
- The invitation must not be prohibited by the third party.
- The professional must include in the expense note the following information: (i) list of the people who attended the meal or the show and (ii) identification of the restaurant or show.
- You must consult or request authorization from the Compliance Department if any doubt arises about the relevance or appropriateness of the invitation. In particular, it should be consulted prior to the invitation whenever there are doubts about the following aspects:
 - The recipient of the invitation (by the authority or ability to make decisions that affect ROVI's business).
 - The time of the invitation (for example, due to the proximity to moments of signing contracts or signing agreements).
 - The nature of the invitation.
 - The relationship between the person receiving the invitation and the ROVI employee.
 - If the invitation is allowed under the law of the place and if it complies with the policies and procedures of the ROVI Group.
- Any invitation must be correctly registered, and will require the prior authorization of the director of each area.
- The invitations that are made in the framework of scientific or professional meetings to health professionals who hold the status of official, provided that such invitations comply with the provisions of the Code of Good Practices of the Pharmaceutical



Industry, must comply with the authorization and registration processes established by ROVI at all times.

- Invitations to health professionals are subject to additional restrictions.

5.4. - Specific rules relating to travel and accommodation.

This policy only allows the payment of accommodation and transport costs to third parties if the following criteria are met:

- The payment of accommodation and transportation expenses in favour of third parties is only allowed when it is necessary to attend an event or meeting organized or sponsored by ROVI, or when it is necessary to attend a meeting or event to which the third party has been invited by ROVI.
- It will be necessary to obtain the prior authorization of the director of each area.
- The payment of accommodation and transport costs must be reasonable both in amount and frequency and the expense itself must be appropriate. In order to assess whether the expenditure is reasonable and appropriate, account must be taken of:
 - The cost of transportation and accommodation must be equivalent to the costs of accommodation and transportation of ROVI staff.
 - The duration and location of the event will determine what kind of transport and accommodation should be offered in each case, as well as the duration of the stay.
- ROVI will not be able to refund the costs of accommodation and transport in any case. Such payments must be made directly by the company. If the direct payment by ROVI could not be made, the reimbursement of expenses should never be made directly to the third party but to his employer, with the prior authorization of the Compliance Department. The authorization must be obtained prior to the expenditure.
- ROVI will not be able to pay expenses other than transportation or accommodation.
- Accommodation or transportation costs may not be paid in favour of the spouse, partner, relative, etc. of the third party.
- The payment of accommodation and transport costs in favour of health professionals is subject to additional restrictions.
- These expenses must be correctly recorded.

5.5. - Additional restrictions on the delivery or offering of gifts, care or hospitality to health professionals.



As stated in section 2 of ROVI's Code of Ethics, the Group has assumed the commitment to comply with the Code of Good Practices of the Pharmaceutical Industry approved by FarmaIndustria in Spain, as well as with the different Codes that ROVI may subscribe in the different countries in which it operates.

The foregoing implies that our relations with health professionals and health organizations must respect the provisions of these codes, applying in a supplementary manner the provisions of this Policy, always choosing the rule that is stricter in each case.

In any case, we remind you that **delivering or offering gifts, attentions or invitations to health organizations or health professionals is prohibited**, so this type of care cannot be performed.

The following groups fall within the definition of health professional or health organization:

- (i) Patients' organizations,
- (ii) Health organizations, i.e. hospitals, clinics, foundations, associations, universities, academic entities, societies or any other entity through which they provide medical professional services
- (iii) Medical professionals: any member of the pharmaceutical, medical, dental, nursing, podiatry profession, or any other person who in the exercise of his profession can perform or condition the activity of prescribing, purchasing, supplying, dispensing or administering medicines for human use.

If we look at the above definition, drug distributors would be included in the definition of health professional/health organization, so, as a general rule, you cannot have this type of attention with **pharmaceutical distributors**.

Excluded from the above prohibition are (i) the delivery of training materials and items of medical utility, (ii) the organization or sponsorship of scientific or professional meetings, (ii) the payment of the costs of registration, accommodation and travel of health professionals necessary for attendance at scientific and professional meetings, and (iv) invitations to meals in favour of health professionals in the framework of scientific or professional meetings, which may only be made in accordance with the provisions of the Codes of Ethics that ROVI has signed, after approval of the activity by the Supervisory Department and in accordance with the approval procedures defined by the Group in each case.

5.6. - Specific rules for the acceptance of gifts.

Acceptance of a gift, invitation or care by any person subject to this Policy shall comply with the following.

In accordance with this Policy, it is strictly prohibited:

- Accept any kind of care, gift or hospitality when it is for the purpose of influencing a decision process or intended to reward a decision of the recipient.
- Request any type of care, gift or hospitality from a supplier, collaborator, business partner, customer or third party in general.
- Accept any type of care, gift or hospitality during periods when an important decision must be made regarding a business or contract.



- Accept any type of cash delivery.

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

- The care, gift or hospitality must be reasonable in terms of frequency and amount.
- The care, gift or hospitality must respond to an appropriate reason.
- Acceptance of the gift, care or hospitality must be allowed by local law, and must be in accordance with its customs and standards of conduct.
- Any employee must obtain the authorization of his hierarchical superior and the Human Resources department prior to acceptance, the members of the Management Committee must obtain the authorization of the Compliance Department.

The application for authorization must be sent by e-mail with the following information:

1. Identity of the third party making the gift, invitation or attention.
 2. Description of the relationship between the third party and ROVI (indicate if it is supplier, partner, customer, etc.).
 3. Description of the gift, invitation or attention.
 4. Economic value (if unknown an approximate value should be given indicating that it is an estimate).
 5. Preliminary assessment on whether the gift/invitation/attention is acceptable or not.
- Gifts of low value (less than € 10) are excluded from the obligation of prior authorization, and as long as no more than one gift are received per year from the same third party. However, any invitation to lunch, dinner, shows, trips, etc. is subject to the prior authorization procedure.

6.-Political Contributions.

The payment of political contributions is strictly prohibited, so no representative or professional of ROVI may make a political contribution on behalf of the Group. A political contribution means any payment in cash, in kind, provision of services free of charge or below market, as well as any other type of advantage.

Notwithstanding the foregoing, ROVI recognizes the right of each professional to make contributions to political parties in an individual capacity. In such cases it will be necessary for the professional to take the necessary precautions in order to ensure that there is no doubt that such contribution has been made in a personal capacity.

7. - Facilitation Payments.



These payments are small amounts that are given in exchange for securing or expediting the course of a necessary procedure or action over which the person responsible for the facilitation payment has a right granted by law or otherwise. That is, the facilitation payment is intended to influence the speed of processing, but never its outcome.

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

8. - Donations and sponsorships.

ROVI is characterized by being an innovative company that invests a large part of its resources in research for the development of new drugs and products.

We believe that as a pharmaceutical laboratory we have a responsibility in the research and development of new products that can improve the quality of life of patients, and therefore we collaborate assiduously with health professionals and health organizations to continue advancing in the improvement of living conditions and possibilities of recovery of patients.

Additionally, ROVI has acquired a strong commitment to Corporate Social Responsibility, in an attempt to contribute to the improvement of the society in which we live, hence it participates and collaborates with different entities and organizations of a social or humanitarian nature.

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

- **Donation:** it is understood as any act of liberality by which a person, whether natural or legal (donor) has free of charge a thing in favour of a third party (donor), who accepts it. In any case, the donor will not obtain or request any consideration from the donor.
- **Donation in kind:** it is understood that donation in which what is delivered is a movable or immovable property or a service.
- **Collaboration Agreement:** any agreement is understood by virtue of which an entity, in exchange for financial aid for the performance of the activities they carry out in compliance with the specific object or purpose of the entity, undertakes in writing to disseminate, by any means, the participation of the collaborator in such activities.
- **By Agreement or Sponsorship Contract :** it is a contract in which the sponsor, in exchange for financial aid for the realization of his sporting, charitable, cultural, formative, scientific or other activity, undertakes to collaborate in the advertising of the sponsor.

ROVI has a [Donations Procedure](#) and a [Procedure for signing Collaboration and Sponsorship Agreements](#). Any donation or collaboration or sponsorship agreement must comply with the principles and requirements set out therein.

In any case, the following principles must be respected:



- Donations and collaboration or sponsorship agreements may never be signed with the intent, expectation or requirement to obtain or retain a business.
- Donations and collaboration or sponsorship agreements may never be used as subterfuge to bribe or cover up illegal payments.
- The payment of this type of agreement can never be made in cash, being only admissible the payment by bank transfer or the delivery of goods in kind.
- This type of agreement must be correctly registered with the company and must always be in writing.
- Any donation or collaboration or sponsorship agreement that may generate a conflict of interest should be avoided.

ROVI professionals may make donations on an individual basis provided that they take all necessary precautions to ensure that there is no doubt that such contribution has been made in a personal capacity.

9. - Relations with Interest Groups: promotion of ROVI's interests.

In the development of its business activity ROVI comes into contact with different stakeholders. Some of these groups, such as regulators, public administrations and politicians, may be particularly sensitive because of their ability to influence the regulatory environment in which the Group operates.

ROVI believes that it is positive to convey to these stakeholders our concerns and opinions, however, this activity must always be governed by ethics and transparency.

Therefore, ROVI considers that in its relations with those groups that may influence the regulatory environment in which the Group develops its activity, the following rules must always be observed:

- Any interrelationship with these Interest Groups must pursue only legitimate purposes, and in no case must it seek to influence a decision-making process in an illegitimate or illegal manner.
- Any interrelationship must comply with the mandates of this Policy, and in particular the precautions established for relations with civil servants and public administrations.
- Any interrelationship must be transparent, ethical and honest.
- Any information provided to stakeholders must be complete and truthful.
- In the hiring of third parties to represent ROVI in this type of activities, the precautions provided for in the following section must be observed.

10. - Relations with Third Parties acting on behalf of ROVI (Agents, Agents, Consultants and Intermediaries).

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



- The hiring of third parties acting on behalf of ROVI must comply with the following precautions:
- The hiring of third parties to act on behalf of ROVI must always be reflected in writing.
 - In the signing of the contract, the provisions of the **“Procedure for Contracting Agents, Collaborators and Intermediaries”** must be observed.
 - The contract must reflect the Commitment of the Third Party to comply with the provisions of ROVI’s Code of Ethics for Suppliers and this Anti-Corruption Policy.
 - The fees agreed in the contract will be adequate and reasonable according to the work that must be done and it must be verified that they are within the market.
 - Payments will be made by bank transfer, never in cash, and in accordance with ROVI policy in force at all times.
 - In the event that conduct contrary to the provisions of this Policy is detected, ROVI must promote the resolution of the contract with the third party.

11. - Accounting, Books and records.

ROVI must carry at and maintain books, records and accounts that reflect the Group’s assets and transactions accurately and in detail, and must maintain an adequate system of internal controls over financial reporting.

For this reason, all financial transactions must be recorded in the official accounting books. Accounts are not allowed outside these books, as these practices can facilitate or cover up improper payments.

12. - Reporting of infractions.

Any breach of the principles and obligations contained in this Policy must be communicated as soon as possible to the hierarchical superior, the Compliance Department or the Ethical Channel. Failure to comply with this obligation constitutes a violation of the provisions of this Policy and the Code of Ethics and may result in the corresponding sanctions and actions.

Similarly, agents, consultants and intermediaries have an obligation to report breaches of this policy through the ethical channel for suppliers. (canaleticoproveedores@ROVI.es).

The fight against fraud and corruption must be a commitment of the entire organization and for this it is essential that all the people subject to this policy collaborate not only complying with what is established here but also denouncing their breaches.



13. - Responsibilities in the fight against corruption and bribery.

ROVI's Audit Committee is responsible for ROVI's anti-corruption program, which delegates to the Compliance Committee and the Compliance Department the development, execution and oversight of the anti-corruption program.

This Policy forms the cornerstone of ROVI's anti-corruption program, so all employees are obliged to comply with and respect what is set forth herein. In addition, persons who supervise or have dependents are responsible for ensuring that these persons know and understand the scope of this policy.

The Compliance Department shall be informed of any breach of this policy, as well as of any risks related to corruption and bribery occurring within the organization.

The Compliance Department shall report regularly to the Compliance Committee, the Audit Committee and the Board of Directors on the development of the anti-corruption program.