

CODE OF ETHICS

Biogaran, a committed healthcare company



LABORATOIRE FRANÇAIS DE MÉDICAMENTS



INTRODUCTION

Since its foundation in 1996, Biogaran has established itself as a major player in generic drugs in France and is committed to making treatment available to as many people as possible. This mission is based on the expertise of our teams, but also on the trust we inspire in our patients, our partners and the authorities.

We build this trust every day through our behaviour.

Ethics and compliance are not just about rules, procedures or training. They are above all based on common sense, integrity and individual responsibility. Each of us must be able to ask ourselves a simple question: if this decision or action were made public, would I be proud of it?

As leaders and managers, we have a particular responsibility to set the tone, lead by example and encourage exemplary behaviour in all our activities.

Ethics is not just a theoretical concept. We experience it on a daily basis through our decisions, our conversations and our working methods.

This Code of Ethics is there to guide us. It reflects our core values of **integrity, respect, loyalty and an emphasis on quality**. We invite you to make it your own, to refer to it whenever you are unsure of something, and to always ask questions or report any situation that appears to contravene these principles.

We must work collectively, through our choices and behaviours, to continue to ensure that Biogaran is a responsible and trustworthy company.

Erick Roche,
CEO of Biogaran

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UNDERSTANDING THIS CODE

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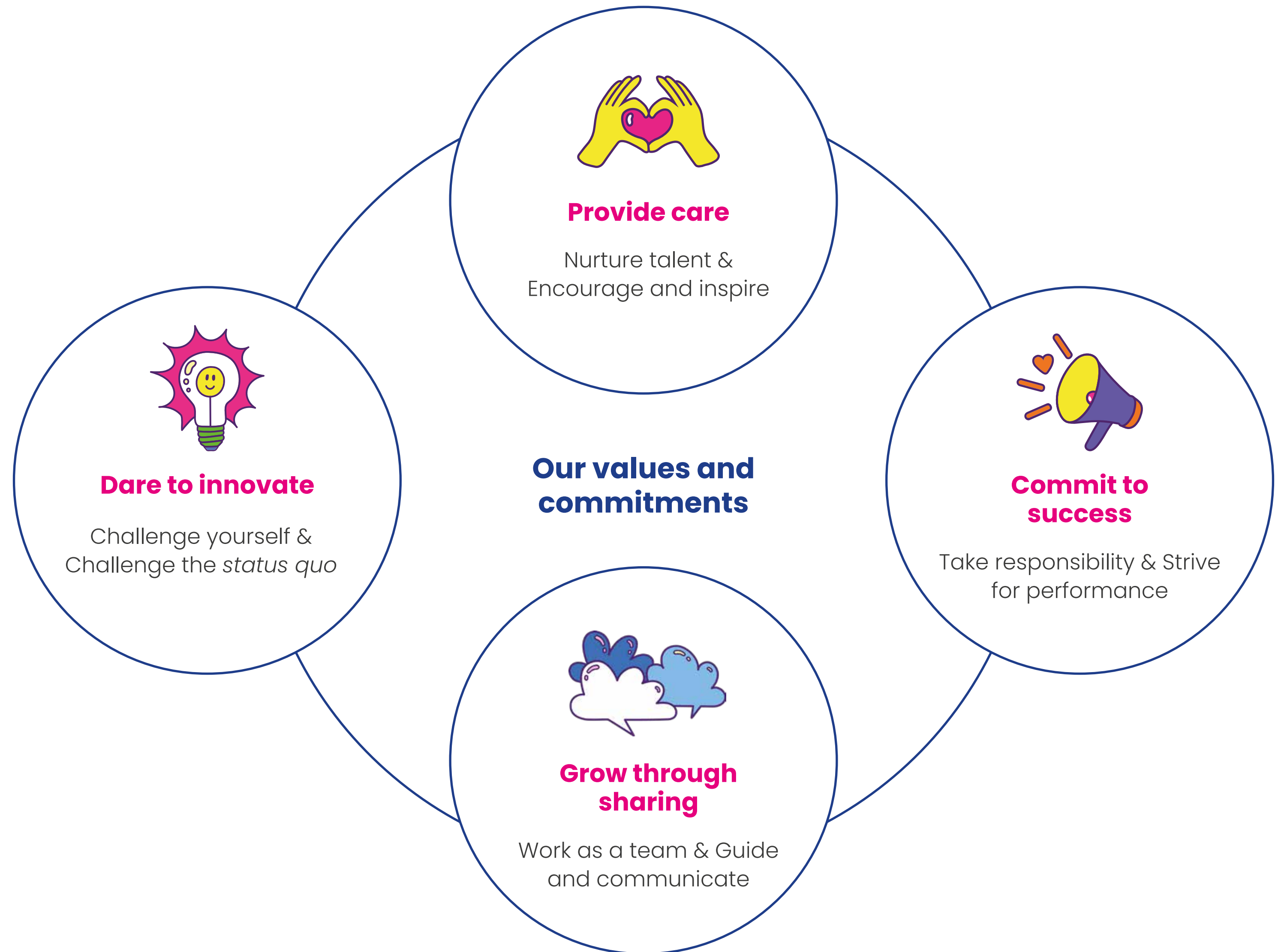


About us

Biogaran is a **trailblazer for generic drugs** in France. The laboratory covers a wide spectrum of pathologies, from everyday ailments to the most serious diseases. Biogaran expanded its business in 2015 to develop biosimilar drugs. It is continuing **to innovate and reinvent itself** with ranges of food supplements, medical devices and cosmetics.

Biogaran offers more than **1,000 drug references** and services that promote good treatment follow-up. The laboratory plays a key role in the health of the French people, accounting for more than one in eight boxes of medication sold ⁽¹⁾ in France.

Based on the expertise of its staff, Biogaran provides accessible, high-quality treatments and products adapted to individual needs.



⁽¹⁾ GERS (Partnership to Collect and Prepare Statistics) Sell In Mainland France data at the end of August 2025

Why a Code of Ethics?

The Code of Ethics aims to:

- **bring the values and principles that guide Biogaran to life**, setting out our commitments and actions,
- **answer employees' questions** with clear definitions, case studies and concrete examples,
- help all employees and people covered by this Code to **make the right decisions** when performing their duties.

Internal procedures supplement this Code. They provide information on compliance with the Biogaran's internal rules and processes.

Who does it cover?

This Code of Ethics applies to:

- the **directors** responsible for the laboratory's compliance with ethical standards at the highest level,
- the **managers**, who disseminate best practice and support their staff when applying these standards,
- all **employees**, regardless of their position, business line, expertise, level of responsibility or country of practice, who apply the Code on a daily basis. This includes corporate officers, external service providers and temporary staff.

This Code is also shared with **our customers, suppliers, business partners and healthcare professionals**, who are committed to respecting its values and principles.



TAKING ACTION FOR PATIENT WELL-BEING

Guaranteeing the quality and safety
of our products

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Communicating transparent
and reliable information

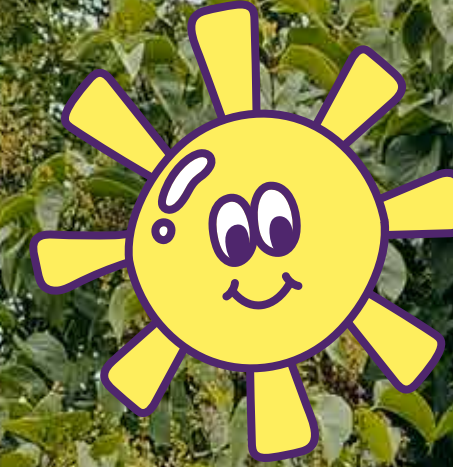
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Guaranteeing patient health
by protecting the environment

10

Supporting actions that improve
patient health

11



Guaranteeing the quality and safety of our products

At Biogaran, we rigorously monitor our products to ensure that all our patients are kept safe. The laboratory has always been committed to combating counterfeiting and falsified drugs.

We ensure that the development, manufacturing, distribution and product information comply with all legislation. In particular, we ensure that every patient has **continuous access to safe and high-quality products**.

Our Pharmaceutical Affairs Department, in particular the Regulatory Affairs, Quality and Pharmacovigilance teams, are responsible for ensuring that our quality, safety and traceability standards are maintained. The Department deploys appropriate controls and promotes good manufacturing practices and post-market monitoring.



FOR MORE INFORMATION

- > Quality Procedures
- > Pharmacovigilance Form, Requests for Medical Information and Quality Complaints
- > Additional risk mitigation measures

WE MUST 

- ✓ Apply best practice in **manufacturing, distribution, documentation** and **pharmacovigilance**, and comply with internal procedures.
- ✓ Guarantee the safety and quality of products through rigorous and active monitoring of our drugs, medical devices, food supplements and cosmetics.
- ✓ Preserve the integrity of the chain of traceability (recording, documentation and record-keeping).
- ✓ Provide regular training on regulations and regulatory changes as well as internal processes.

WE MUST NOT 

- ✗ Deviate from procedures, best practices or controls to save time or simplify a process.
- ✗ Turn a blind eye to non-compliant practices by partners, suppliers or manufacturing sites.
- ✗ Hide critical information about the safety of a product, its side effects, or the continuity of its supply.

CASE STUDY

At a party, I heard guests talking about side effects of a Biogaran drug. Do I need to report it?



Yes. We take reports of side effects of our products seriously. In reporting it, you are contributing to patient safety, improving our products and practices and our compliance with regulations. You can report this information *via* the EI/PV form available on our website, even if you hear it outside of work.

Communicating transparent and reliable information

We share reliable and up-to-date information on our knowledge of pathologies, health, well-being and quality of life.

We are in contact with patients and healthcare professionals, especially:

- when developing partnerships with patient associations,
- to raise awareness about the safe and effective use of our products,
- at scientific meetings.

We provide those receiving care with **balanced and objective information** about available treatments. When we talk about our drugs, the information is always presented in a factual way.

We run scientific and medical promotional and communications campaigns with integrity and honesty to maintain the trust of patients and partners.

WE MUST



- ✓ Formalise our relationships in a contract, specifying the purpose and legitimate benefit of the relationship.
- ✓ Share transparent and factual information on the reimbursement and cost of our products without influencing our contacts.

WE MUST NOT



- ✗ Provide communications on a product before obtaining its marketing authorisation.
- ✗ Promote unauthorised or non-existent uses of product-related documentation.
- ✗ Edit approved promotional materials or use unauthorised materials.



FOR MORE INFORMATION

- > EDM procedures
- > Compliance intranet page

CASE STUDY

I read an article online about a patient's success story related to a Biogaran product. Can I share it with one of our pharmacist customers?

Even if Biogaran did not write the article, we could be held liable if the information is inaccurate or misleading. The article may be shared only after review and authorisation by the Regulatory Affairs Department.

Guaranteeing patient health by protecting the environment

We are aware of environmental issues, and act to reduce our impact and protect patient health.

Climate change affects human health and creates new challenges for Biogaran. Changes in regulations and the expectations of our stakeholders are encouraging us to reduce the environmental impact of our activities.

We strive **to improve our performance throughout the lifecycle of our products and operations**, in areas such as:

- waste management,
- preventing waste,
- pollution,
- and water and energy consumption.

We favour relationships with customers, suppliers and intermediaries who share these same principles.

WE MUST



- ✓ Establish internal best practice procedures for waste sorting, energy saving and paper reduction.
- ✓ Assess the environmental impact of new projects, logistics solutions or partnerships.
- ✓ Require environmental commitments from our suppliers.

WE MUST NOT



- ✗ Ignore or minimise the environmental impact of an activity, project or decision.
- ✗ Fail to report an incident that could result in pollution or non-compliance.
- ✗ Collaborate with a supplier that does not comply with environmental standards.



FOR MORE INFORMATION

- > Compliance intranet page
- > Pharmaceutical Affairs Department

CASE STUDY

A partner manufacturing site has suffered a chemical leak. Can I continue to send them orders?

We are liable for any environmental non-compliance by a manufacturer of our products, even if Biogaran is not at fault. Inform the Pharmaceutical Affairs Department immediately. Suspend all orders and business until corrective measures are implemented to ensure environmental compliance.

Supporting actions that improve patient health

We oversee our donation and sponsorship initiatives to avoid any distortion of their purpose and prevent any unfair advantages.

Donations are defined as a contribution of money, skills or other in-kind contribution, made without consideration, to support work which is in the general interest.

Sponsorship is material support for an event, a person, a product or an organisation, with a view to obtaining a direct benefit.

Each request must be rigorously analysed and documented. Such support **may never** be used to influence the purchase, prescription or recommendation of our drugs.

Biogaran may sponsor the attendance of healthcare professionals at scientific events and, for example, cover their registration fees. This attendance must meet a legitimate need and have a scientific, medical or promotional purpose. It must never confer an unfair advantage.

We prohibit funding of religious or political activities, or activities that are contrary to the Company's values or goals.

WE MUST

- ✓ Verify the identity of the recipient of the donation and have a signed agreement in place.
- ✓ Pay any registration fees directly to the event providers when sponsoring a health professional.

WE MUST NOT

- ✗ Make contributions, grants or donations to influence the purchase, prescription or recommendation of our products.
- ✗ Compromise the independence or integrity of a patient association by promoting our products through gifts or financial incentives.

CASE STUDY

A group of pharmacists is asking me to finance an association composed mainly of its members while renegotiating our partnership. Can I make this donation to secure the renewal?

No. Sales activities and altruistic support must remain separate. You must not use a donation to incentivise a group to buy or recommend our products.



FOR MORE INFORMATION

> [Compliance intranet page](#)



PROTECTING OUR EMPLOYEES

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Combating discrimination and harassment

Biogaran is committed to creating a respectful, inclusive and safe work environment for all its employees, where there is a zero tolerance approach to discrimination or harassment.

We value **gender equality, equal opportunities** and **diversity**, and view a wide range of talents as an asset.

We strive to eliminate **all forms of discrimination** or harassment, whether psychological, physical, sexual or digital.

Our recruitment, training and promotion decisions are based on merit and skill. They are taken without distinction in terms of background, gender, age, disability, belief, sexual orientation or any other characteristic protected by law.

Every employee must contribute to creating an environment which values dignity, fairness and mutual respect.

WE MUST



- ✓ Respect diversity and equality.
- ✓ Report any discriminatory or harassing behaviour.
- ✓ Promote an inclusive, respectful and non-discriminatory environment.

WE MUST NOT



- ✗ Tolerate harassment, discrimination, sexist behaviour or violence.
- ✗ Exclude an employee based on their background, gender, age, disability or belief.

CASE STUDY

My manager regularly criticises my work in meetings, points out minor mistakes and questions my skills, which creates a toxic environment. What should I do?

This situation is unacceptable. Biogaran is committed to providing a safe and respectful working environment for all. Report this behaviour *via* the whistleblower hotline or to the Human Resources Department. They will help you and take the appropriate measures.

Since my colleague has been pregnant, anything she says has been systematically interrupted or ignored. I fear that this is related to her pregnancy. What should I do?

Biogaran guarantees an inclusive and fair environment where all ideas are valued based on their relevance, without discrimination. Report any unfair behaviour. If you are uncomfortable talking to your manager, use the whistleblower hotline for a confidential report and appropriate investigation.



FOR MORE INFORMATION

- > Compliance intranet page
- > Internal rules

Protecting the health and safety of our employees

Biogaran is committed to providing a safe and non-hazardous working environment for all its employees, including those of the companies working on its site.

We always comply with applicable hygiene, health and safety laws.

Our management systems and operating methods ensure that our employees are able to flourish in **a calm and secure environment**.

Everyone is responsible for taking **the necessary precautions** to avoid any risk to themselves and others.

Biogaran makes sure to obtain the commitment of **its partners** and to encourage them to adopt best safety practices.

WE MUST



- ✓ Stay up to date with the risks related to our role and our professional environment through training on dealing with emergencies.
- ✓ Contact the competent authorities in the event of an imminent risk to life or personal property.

WE MUST NOT



- ✗ Bypass or ignore security rules and procedures.
- ✗ Fail to report or delay the reporting of an incident, accident or risk.



FOR MORE INFORMATION

- > Compliance intranet page

CASE STUDY

I noticed a damaged electrical cable in the open-plan office. It could cause a fall or electrocution. What should I do?

You must report the danger to your manager or to facilities management team under the Human Resources Department. Cordon off the hazardous area and follow internal safety guidelines.

ACTING WITH INTEGRITY IN OUR EXTERNAL RELATIONSHIPS

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Acting in accordance with human rights

Respect for human rights guides all our activities and applies to our entire value chain.

Biogaran prohibits all forms of exploitation or slavery, and is opposed to forced labour and child labour.

We comply with:

- the **Universal Declaration of Human Rights**,
- the **United Nations Guiding Principles**,
- and the **International Labour Organization's Convention No. 138** concerning Minimum Age for Admission to Employment.

We ensure that **our suppliers** apply practices that protect the physical, cultural and moral integrity of their employees.

Biogaran takes seriously anything that may lead to a violation of human rights.

WE MUST



- ✓ Verify that suppliers and partners follow practices that comply with human rights and our standards.
- ✓ Guarantee respect for human rights in the context of our duties.
- ✓ Report any suspicious situation to our manager or the Compliance team.

WE MUST NOT



- ✗ Work with suppliers or partners who exploit children, impose forced labour or any form of exploitation.
- ✗ Ignore or minimise any human rights violations.
- ✗ Ignore human rights violations in the value chain when providing products or services.



FOR MORE INFORMATION

- > Human Resources Department
- > Compliance team

CASE STUDY

When I visited a partner site, I discovered that employees are handling chemicals without personal protective equipment. What should I do?

Alert your manager or the Compliance team so that the situation can be assessed and dealt with according to internal procedures and the law. Do not try to fix the problem alone, even if the provider says the situation is temporary or minor.

Maintaining transparent relationships with healthcare professionals

Since our inception, we have been developing loyal and long-term relationships with healthcare professionals and organisations. These relationships help us to better understand patient needs.

By working with healthcare professionals (HCPs), we can develop high-quality products and encourage their responsible use.

We work with HCPs primarily in the context of:

- developing and improving our products,
- providing training on the safe and effective use of products,
- scientific meetings,
- awareness-raising actions on pathologies and how to treat them.

These partnerships comply with the law and industry codes around the world.

WE MUST



- ✓ Select HCPs based on objective criteria of qualification and skills for an identified legitimate need.
- ✓ Opt for appropriate and modest areas of partnership.
- ✓ Compensate HCPs at fair market value, *i.e.* the reasonable price of goods or services under free and standard market conditions.

WE MUST NOT



- ✗ Work with an HCP without having a contract in place.
- ✗ Attempt to influence the medical opinion of an HCP.

FOR MORE INFORMATION

- > Compliance intranet page

CASE STUDY

I am a medical and pharmaceutical promoter for one of Biogaran's service providers. A pharmacist suggested that I increase their orders for a Biogaran product. In exchange, they offered me a free conference ticket with accommodation in a high-end hotel. Can I accept?

No. In accordance with the French Public Health Code (Code de la santé publique), Biogaran prohibits any advantage that could compromise the objectivity or independence of a healthcare professional. You must decline and report this advantage.

Collaborating with our business partners with integrity

We maintain relationships of trust with our business partners, built over time.

We expect our business partners to uphold our ethical standards, promote the values of this Code of Ethics and comply with applicable laws.

To prevent the risk of breaches of probity, **Biogaran rigorously assesses at-risk third parties before making any commitment.** We pay particular attention to the manufacture of our products, and verify the compliance of our partners through regular audits.

If a problem is identified, we implement corrective actions to secure our interests and ensure compliance with our ethical and professional standards.

We always favour suppliers that adopt **ethical practices** in our purchases.

WE MUST



- ✓ Choose third parties based on a legitimate need and skills.
- ✓ Inform our business partners of the obligation to abide by our values, Code of Ethics and procedures.

WE MUST NOT



- ✗ Enter into a contract without following our internal processes, including the third-party assessment procedure, where required.
- ✗ Enter into side agreements, for example by excluding one supplier in favour of another.



FOR MORE INFORMATION

- > Third-party assessment procedure

CASE STUDY

We are considering collaborating with a new foreign-based distributor. His initial introductions are very professional and he seems perfectly qualified. Can I enter into a contract with him straightaway?

No. You must follow the third-party assessment procedure, and ensure that the selection of the distributor is approved before any collaboration. This procedure allows us to check the company's compliance and ensure that it adheres to our ethical and legal standards. Make sure that your document all steps to ensure transparency and traceability.

Complying with competition rules

We remain competitive thanks to the quality of our products and our ability to anticipate changes in our sector while protecting free competition.

We use **our know-how, ideas and technologies** to meet the needs of our partners and patients.

We comply with competition laws in all countries in which we operate. Failure to comply with the rules exposes Biogaran, its managers and employees to civil or criminal sanctions and internal disciplinary measures.

Infringements may arise **from relationships with our competitors, suppliers or customers**. For example:

- requesting or obtaining confidential information from our competitors, their customers or former employees,
- using reprehensible methods (theft or threats) to obtain information about competitors,
- colluding with competitors to share markets, territories or customers.

WE MUST



- ✓ Use publicly available sources.
- ✓ Respect the intellectual property and confidentiality rights of our competitors and partners.
- ✓ Contact the Legal Department if in doubt about an interaction with a competitor.

WE MUST NOT



- ✗ Enter into agreements with buyers or resellers, such as distributors or wholesalers, to set resale prices.
- ✗ Make false statements or derogatory comments about our competitors or their products.
- ✗ Talk to our competitors or communicate *via* intermediaries about Biogaran pricing policies, calls for tender or market allocation.



FOR MORE INFORMATION

- > [Compliance intranet page](#)

CASE STUDY

A friend performs a similar role to mine in a competing laboratory. Our companies are both participating in the same call for tender. Can I discuss it with him?

No. You should not discuss this call for tender. Information relating to Biogaran's business activities is confidential and its disclosure could distort free competition.

Preventing and combating corruption and influence peddling

Biogaran has a zero tolerance approach to corruption and influence peddling. We prevent them at every stage of our activities, and adapt our decisions to the levels of risk.

Corruption consists of soliciting or accepting an advantage (donation, gift, entertainment, etc.) in exchange for a favourable act or decision. **Influence peddling** consists of soliciting or accepting an advantage in exchange for the use of someone's real or supposed influence over a public authority in order to obtain a favourable decision.

The intention to corrupt alone **constitutes an offence**.

Biogaran also prohibits direct or indirect **facilitation payments** to a public official in return for administrative formalities.

These practices harm our partners and patient trust. **To prevent them, we must:**

- assess the risks,
- provide clear procedures for all interactions with third parties,
- involve the Compliance team from the beginning of each project,
- keep a record of gifts and entertainment to ensure transparency.

We may exceptionally provide healthcare professionals with items that are beneficial to patients, or of scientific or educational interest. All other items are prohibited in order to avoid any conflict of interest or perceived favouritism.

WE MUST

- ✓ Consult the Compliance team before entering into any high-risk relationship.
- ✓ Justify the choice of healthcare professional and the reasons for the relationship.
- ✓ Report gifts received in dedicated registers.
- ✓ Obtain ethical commitments from our partners.

WE MUST NOT

- ✗ Receive or offer gifts or entertainment:
 - during strategic periods (negotiations, calls for tender, contract renewals, etc.),
 - to healthcare professionals or bodies,
 - to a public official.
- ✗ Make payments, even indirect payments, to speed up a procedure or obtain an advantage.

CASE STUDY

A partner promises to invite me to a sporting event if I agree to renew the service agreement between us. What should I do?

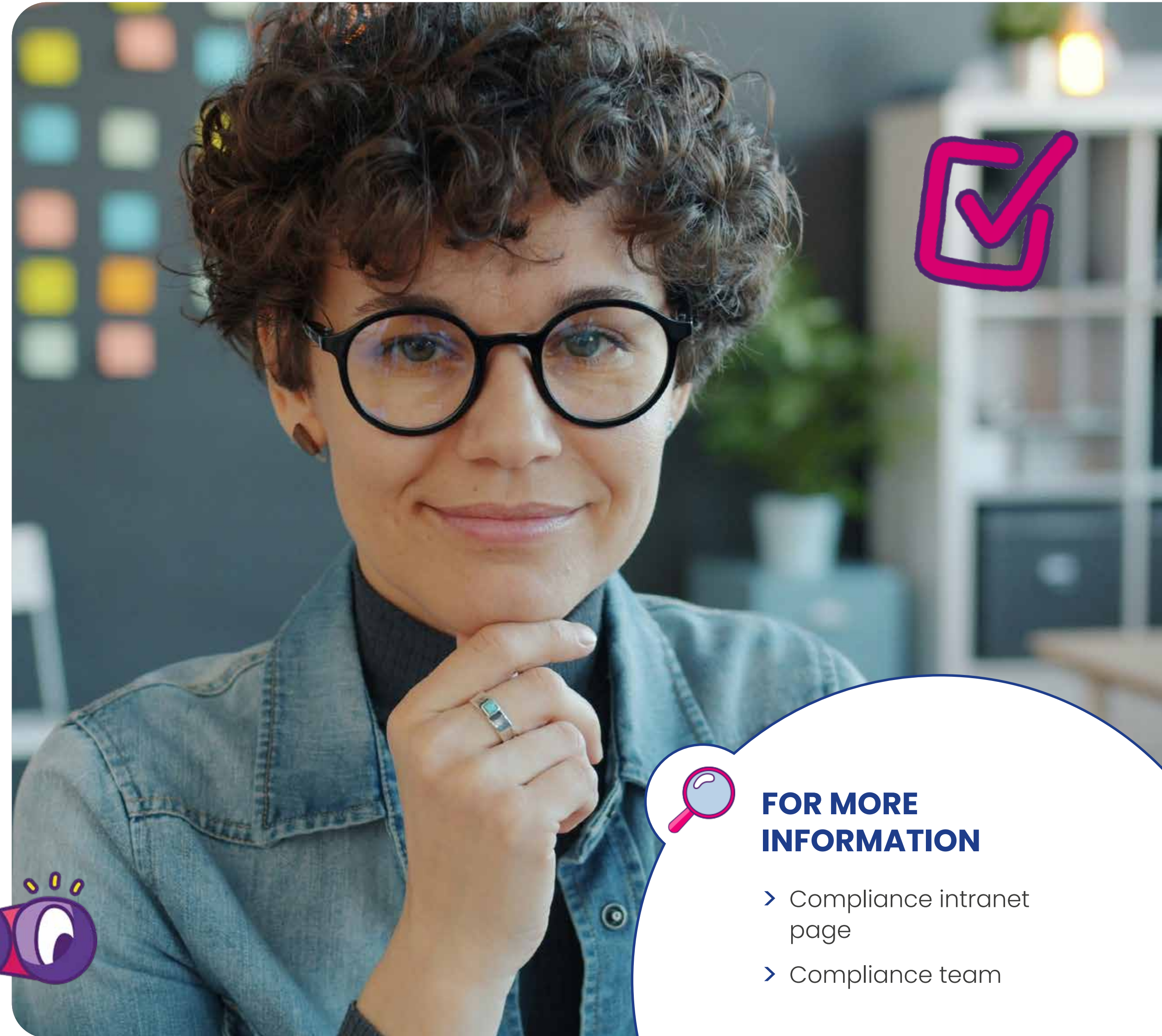
The marketing authorisation of a product in Côte d'Ivoire is in the approval process. An intermediary offers me a faster approval process in exchange for payment. What should I do?

Accepting this request makes you guilty of passive corruption and exposes you to sanctions.

Refuse and report the offer via the whistleblower hotline, or to the Compliance team or your manager.

Facilitation payments are prohibited by Biogaran.

Refuse and report the situation via the whistleblower hotline, or to the Compliance team or your manager.



FOR MORE INFORMATION

- > Compliance intranet page
- > Compliance team

Acting in accordance with international trade laws

Biogaran complies with customs rules, embargoes and international trade restrictions to make its products accessible to as many people as possible.

The UN, the European Union and certain states may issue international sanctions and therefore limit or even prohibit certain transactions. We respect these rules and we require our partners to do the same.

We check every international transaction to avoid any legal risk. Teams working on international trade flows must refer to up-to-date regulations and contact the Legal Department if they are unsure about something.

Failure to comply with these laws exposes us to civil or criminal penalties, such as **a ban on exports**.

WE MUST

- ✓ Verify the compliance of transactions to ensure that none involve sanctioned products, countries, entities or individuals.
- ✓ Ensure that partners, suppliers and intermediaries comply with regulations and are subject to the same checks.
- ✓ Document and archive the authorisations, verifications and controls performed for each transaction.
- ✓ Consult the Legal Department if in doubt about a sanction, an embargo or export control rules.

WE MUST NOT

- ✗ Fail to carry out checks prior to an international operation.
- ✗ Ignore or bypass international sanctions, embargoes or trade restrictions.



FOR MORE INFORMATION

- > Third-party assessment procedure

CASE STUDY

A distributor wants to ship our products to Crimea via another country in order to bypass trade restrictions. They assure us that this operation is legitimate. What approach should I take?

This situation constitutes a diversion of products and a violation of international trade restrictions. You should refuse, and contact the Compliance team if you have any doubts about compliance with international trade laws.

Participating in policy discussions in an ethical manner

We operate in an ethical and transparent manner, and always comply with our principle of political neutrality.

Our expertise and knowledge of healthcare professionals and patients can **enhance the debate on public policy** related to our activities. The Public Affairs Department promotes public policies that encourage competitiveness, innovation and a fair and sustainable health system.

The employees in question must **remain independent** and not be influenced by their personal political affiliations or opinions.

We will never intervene to support a candidate, a political party, a voting measure or a referendum campaign.

WE MUST



- ✓ Comply with reporting and transparency obligations with the **French High Authority for Transparency in Public Life** (Haute Autorité pour la Transparence de la Vie Publique - HATVP).
- ✓ Participate in political or public discussions only within the framework of our expertise, and in an impartial role.
- ✓ Consult the Public Affairs Department before making any public statements on topics related to the healthcare system.
- ✓ Report any unusual or inappropriate political solicitation or pressure.

WE MUST NOT



- ✗ Disseminate biased or unverified information during political or public discussions.
- ✗ Use our role or laboratory resources to influence policy decisions or votes.
- ✗ Participate in debates by presenting ourselves as an official representative of the laboratory without authorisation.

FOR MORE INFORMATION

- > Compliance intranet page
- > Public Affairs Department

CASE STUDY

I am invited to lunch at the National Assembly with representatives of a union of generic drug manufacturers. What actions should I take?

Prepare your contribution with the Public Affairs Department, and identify any sensitive points. Remain impartial and factual, focusing on industry data, analytics, and business and professional issues within the sector. If the lunch includes contact with public officials, declare this to the HATVP.

Managing relations with public authorities

Biogaran interacts with governmental, regulatory and health authorities in an honest, independent, transparent manner and in accordance with the applicable regulations.

We undertake to provide **the competent authorities with all the information required** by law. This applies to our activities and products, whether for declarations, authorisation requests or reports.

As a marketing authorisation holder, we are in regular contact with health authorities such as the **ANSM**, the **EMA** and local agencies. Such contact must always be factual, complete and compliant with regulatory requirements.

We must cooperate with audits and provide any reliable and complete information in response to requests.

WE MUST



- ✓ Maintain a documented history of correspondence with authorities to ensure traceability and transparency.
- ✓ Consult with the Legal Department before providing confidential or sensitive information.

WE MUST NOT



- ✗ Hide, alter or delete documents or information during an inspection or official request.
- ✗ Attempt to influence the decisions of public authorities.



FOR MORE INFORMATION

- > Compliance intranet page
- > Pharmaceutical Affairs Department
- > Legal Department

CASE STUDY

Our premises are due to be inspected as part of an audit by the Competition Authority. I am concerned that my mailbox contains information that does not comply with the regulations. Can I delete it?

Even if you have any doubts about the compliance of certain correspondence, you must cooperate fully with the authorities and provide all the requested information. No document should be deliberately hidden, altered or deleted in order to ensure that Biogaran is transparent.



PROTECTING BIOGARAN AND ITS ASSETS

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Maintaining our financial integrity

Biogaran ensures that it maintains reliable and accurate financial records. These records guarantee the fairness of our business decisions and the integrity of our financial operations *vis-à-vis* the authorities.

All teams involved **must comply with accounting principles, internal controls and policies**, as well as the applicable laws and regulations. In this way, we can provide an accurate picture of our business activities.

Any act or omission, such as the production of false or fictitious transactions, is prohibited. This could be perceived as an attempted cover-up or fraud.

We are committed to submitting our records to the auditors on time, and to providing all required information to the tax authorities.

We publish transparent tax reports with a high level of rigour and monitoring.

WE MUST



- ✓ Maintain reliable, complete and accurate financial records which comply with accounting principles and regulations.
- ✓ Report all financial transactions transparently to the tax authorities.

WE MUST NOT



- ✗ Use the Company's financial resources for personal or unauthorised purposes.
- ✗ Create, falsify or manipulate financial records to hide transactions or artificially reduce our results.



FOR MORE INFORMATION

- > Compliance intranet page
- > Finance Department

CASE STUDY

I made several trips last month for work. A colleague suggests that I invent an expense to add to my expense report to get a higher reimbursement. Can I do this?

No. Expense reports should accurately reflect your expenses. Falsifying expense reports is prohibited and exposes you to disciplinary sanctions. You should also not use your business credit card for personal purchases.

Avoiding conflicts of interest

Biogaran acts to detect and prevent any conflict of interest that could damage its reputation and the integrity of its teams.

A conflict of interest arises when an **employee's personal, financial or professional interests** conflict with those of Biogaran and influence his or her decisions. Conflicts of interest may relate to the employee or someone close to them.

The mere appearance of a conflict of interest, even if it is unproven, **may cast doubt on our professional integrity.**

These situations can affect the trust of our partners and permanently damage Biogaran's reputation, as well as that of the person involved.

This is why we have put in place a procedure for managing conflicts of interest that everyone must apply.

WE MUST



- ✓ Report to our manager any interest in a competing company, which may or may not include any professional activity.
- ✓ Declare any actual or potential conflict of interest as soon as it is suspected, and withdraw from the project until the situation is resolved.
- ✓ Follow internal procedures and participate in training.

WE MUST NOT



- ✗ Serve a competing interest that may affect our judgement and loyalty.
- ✗ Participate in a decision involving a personal or family interest.
- ✗ Hide information that could constitute a conflict of interest from our manager.



FOR MORE INFORMATION

> [Compliance intranet page](#)

CASE STUDY

I work in the Business Development Department and I have to assess two manufacturers for a new product. One of them employs my spouse. Can I continue to be involved in the decision?

No. This situation could constitute a conflict of interest. Alert your manager and remove yourself from the decision-making process, as your connection could compromise your impartiality. An appropriate solution will be found to guarantee the objectivity of the decision. If in doubt, contact your manager or the Compliance team.

Securing our confidential information and intellectual property

Our confidential information and intellectual property are among our most valuable assets. Protecting them helps us to maintain our competitive advantage and improves our impact on society and the trust of our partners.

Examples of confidential information:

- proprietary information, such as industrial designs and chemical formulas,
- trade secrets and other intellectual property rights,
- non-public financial information, including prices and forecasts,
- sales and marketing plans,
- lists of customers and suppliers,
- information on supply,
- information on potential acquisitions, investments and divestments.

We protect our intellectual property and ensure that it is not shared or misused. We also respect the intellectual property rights of our third parties, including patents and trademarks.

WE MUST



- ✓ Identify confidential information and know how it is disseminated, how long it is kept and how it is destroyed.
- ✓ Share confidential information only with the people who need it, even internally.
- ✓ Refrain from copying, using or disclosing elements protected by intellectual property without authorisation.

WE MUST NOT



- ✗ Discuss confidential information in public places.
- ✗ Facilitate the theft of confidential information: unsecured laptop, public WiFi, etc.
- ✗ Share our passwords with third parties.



FOR MORE INFORMATION

- > Compliance intranet page
- > Legal Department

CASE STUDY

I have received a request from a partner laboratory wishing to obtain the technical documentation of one of our products. Can I accept?

No. This information is confidential, and you must not send it to anyone. Before sending it out, you must verify that the third party is authorised to receive this information and that there is a non-disclosure agreement to cover this transfer.

Protecting our IT resources

Information systems are essential to our business. They must be used responsibly, legitimately and in accordance with laws and the internal rules.

Reasonable and appropriate use of the laboratory's computer resources for personal reasons is permitted. It must not involve the installation of hardware or software that does not comply with Biogaran's standards or infringes copyright. Biogaran may store and control data related to this use.

Artificial intelligence (AI) tools must serve legitimate purposes, be used with discretion and be supervised by a human.

We take care to prevent any risk of bias, error or deviation to ensure safe, reliable use that complies with our ethical principles.

Any AI-generated results must be checked, documented and supervised.

WE MUST

- ✓ Use IT resources in accordance with our security policies, including strong passwords, an up-to-date antivirus tool and regular backups.
- ✓ Ensure that the information entered or processed in our IT systems is accurate and up-to-date.
- ✓ Report to the IT Department any loss of equipment, security incident or suspected malfunction.

WE MUST NOT

- ✗ Leave our computer on unattended or bypass security systems.
- ✗ Install unauthorised software or fail to install authorised software updates.
- ✗ Transfer confidential information to online services, email mailboxes or personal devices.
- ✗ Access information or IT tools without authorisation.



FOR MORE INFORMATION

> IT Charter

CASE STUDY

Can I use my work computer for personal use when I'm at home?

You may use it occasionally and sensibly, as long as it does not affect the security of our systems or your work. The computer must never be used to store, share or publish information from Biogaran unless such use has been authorised.

Ensuring the protection of personal data

We respect the privacy of our employees, patients, healthcare professionals and partners in all countries in which we operate.

Personal data can be used to identify **a natural person** directly, for example through his or her name, or indirectly, e.g. through his or her social security number.

We guarantee the confidentiality and security of the personal data we process, whether it belongs to third parties or to employees. All our processing operations comply with data protection regulations.

We use personal data for **a defined purpose** and only store it for **as long as necessary**. We secure this data and reserve access to it only to persons authorised in the context of their duties.

WE MUST

- ✓ Immediately inform our manager and the DPO of any potential loss or exposure of personal data.

WE MUST NOT

- ✗ Retain personal data beyond the permitted period of time or store it in unsecured environments.
- ✗ Disclose personal data to unauthorised third parties or through unsecured channels.
- ✗ Ignore a data breach or attempt to conceal it.



FOR MORE INFORMATION

- > Confidentiality Policy
- > IT Charter

CASE STUDY

I received a call from a media agency asking for a colleague's personal phone number. What should I do?

You cannot pass on your colleague's personal phone number, as it is personal data. Before sending it, you must obtain the consent of the person in question.

Protecting our reputation on social media

We use social media responsibly to protect Biogaran's image and reputation.

We must be vigilant when our communications involve Biogaran or are performed on its behalf. Any statement may be perceived as an official statement by Biogaran.

We need to **behave respectfully and carefully**, as any online comment can be taken out of context, distorted or misinterpreted.

Our partners should always link to posts from a Biogaran account.

WE MUST



- ✓ Avoid referring to a Biogaran drug or medical device on public networks unless permitted by local regulations (e.g. over-the-counter products ⁽²⁾ in France).
- ✓ Inform our manager if we discover incorrect or disparaging information concerning Biogaran or its products.

WE MUST NOT



- ✗ Post negative or inaccurate comments about Biogaran.
- ✗ Present our personal opinions as those of Biogaran.
- ✗ Encourage people to recommend or purchase our products.
- ✗ Participate in confrontational discussions with people who criticise the Company or its products.

CASE STUDY

A colleague posted a positive comment on a prescription drug on X (formerly Twitter). Can I respond publicly through the official Biogaran account by adding information about the effectiveness of the product?

No. The promotion of prescription drugs is regulated. Replying could be considered an illegal promotion. Contact the Legal Department and the Communications and Customer Experience Department before posting anything on social media under Biogaran's name.

FOR MORE INFORMATION

- > Compliance intranet page
- > Communications and Customer Experience Department

⁽²⁾ Medicines sold without a prescription.

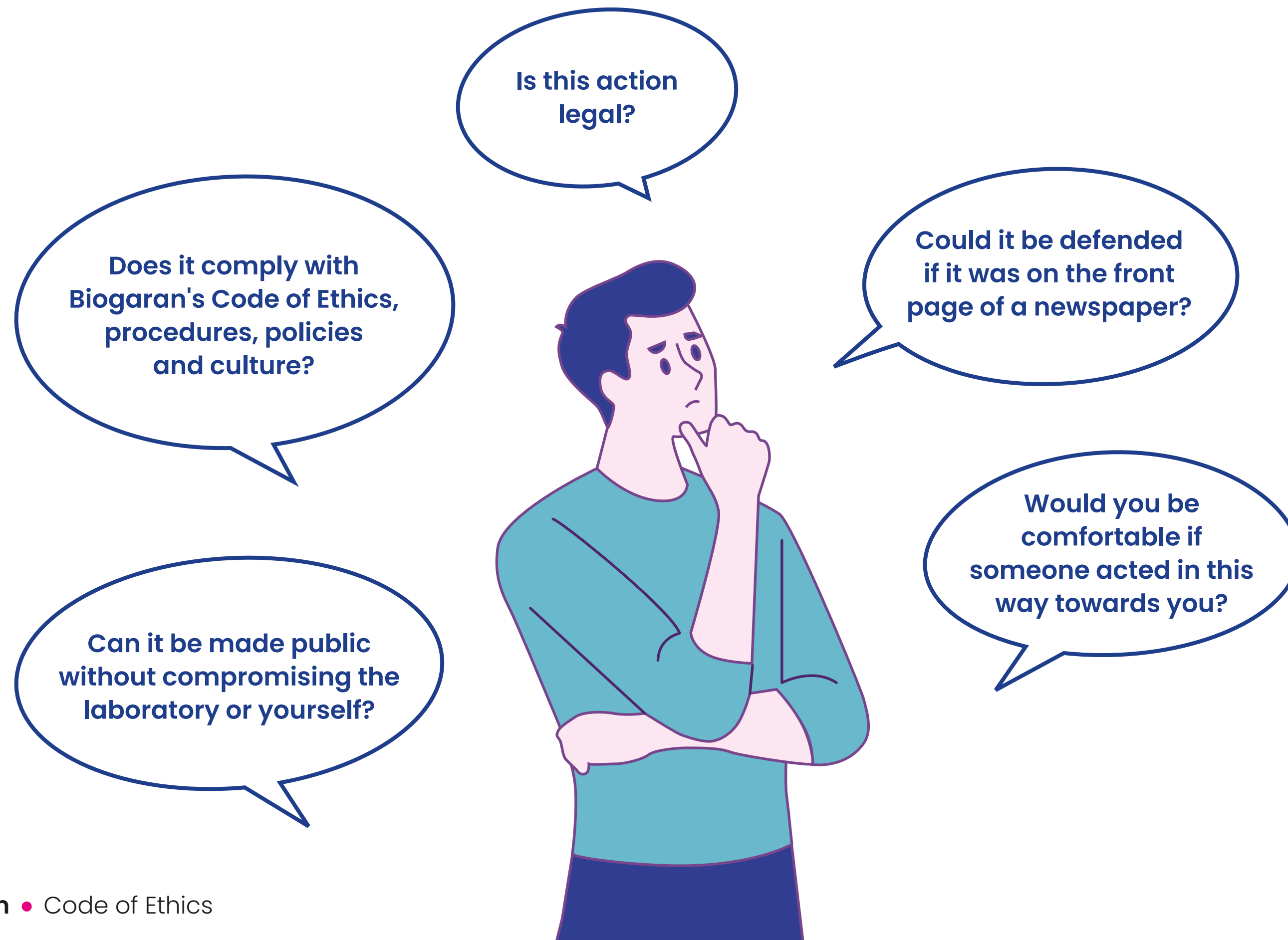
AVAILABLE TOOLS

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How do I make the right decision?

When you are faced with a situation that raises ethical doubts, ask yourself the following questions:



If you answered "no" to any of these questions, don't do it!

This situation is deemed contrary to our Code of Ethics and must be reported.



IF YOU ARE UNSURE ABOUT ANYTHING OR YOU HAVE QUESTIONS, PLEASE CONTACT:

- > The Compliance team
- > Your manager

Reporting a concern

If you are confronted with a suspicious situation or violation of a law, regulation or the principles of this Code, report it!

You can do so by:



Anyone interacting with Biogaran may use these channels to report behaviour or situation that is contrary to the law or our ethical principles, **in good faith and without personal interest**. This includes, for example:

- non-compliance with internal, legal or regulatory rules,
- conflicts of interest,
- fraud,
- corruption,
- harassment and discrimination.

Reports are received and processed by the Compliance team. **Biogaran treats each report seriously, and conducts an objective and thorough investigation.** The reporter is informed of the receipt of the report and any action taken in relation to it.

All employees are expected to cooperate fully during internal investigations or audits, answer honestly, share any relevant information and keep any potential evidence. All accused persons shall be treated fairly and objectively.

FOR MORE INFORMATION

- > Whistleblower hotline procedure

As a whistleblower, you are protected!

Our whistleblowing system is based on the principles of:

- confidentiality,
- neutrality and impartiality,
- protection against retaliation,
- responsibility.

Reporting a high-risk behaviour or situation helps Biogaran to:

- prevent or detect non-compliant behaviour,
- address breaches of compliance obligations,
- maintain a safe and healthy working environment,
- protect the sustainability and stability of the laboratory.



BREACHES OF THIS CODE OF ETHICS

In the event of a breach of the principles set out in this Code of Ethics, you **may be held liable** and you may be subject to **sanctions**. Depending on the nature and seriousness of the acts, Biogaran may also initiate **legal, civil or criminal proceedings**.

We therefore expect each and every one of you **to be exemplary in respecting our ethical principles**.





15 Boulevard Charles de Gaulle,
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