

Anti-Corruption and Bribery Policy

부패 및 뇌물방지 정책

Samsung Biologics

Introduction

Purpose

Samsung Biologics conducts its business by taking its responsibility as a global corporate citizen and complying with anti-corruption laws worldwide to uphold the business principles of complying with legal and ethical standards and maintaining a transparent organizational culture. Samsung Biologics has a zero-tolerance policy against corruption and bribery and it does not deliberately ignore nor overlook any corruptive acts. This Anti-Corruption and Bribery Policy ("Policy") provides detailed anti-corruption guidelines and standards for directors, officers, and employees relating to all business activities of Samsung Biologics.

Application

This Policy applies to all directors, officers, employees (including all permanent and temporary employees, contract workers, and corporate advisors), and Agents* of Samsung Biologics Co. Ltd., and its subsidiaries and affiliated companies worldwide (collectively "Samsung Biologics"). Anti-corruption laws vary among countries. Therefore, certain subsidiaries or affiliated companies may have their own anti-corruption policies. In such case, both this Policy and the local policy must be followed. In case of any conflict in terms between the policies, the stricter standard will apply.

* "Agents" are any external parties (including healthcare providers, staff, and partners) performing services on behalf of Samsung Biologics.)

Definitions

- 'Government Officials' are broadly defined to include public officials (individuals engaged in the legislative, administrative, or judicial affairs of the government, whether appointed or elected), candidates for government offices, executives of political parties, employees of corporations that are government-owned or effectually operated by a government, employees of public institutions or organizations established to carry out public affairs, employees of international organizations (e.g. IMF, and etc.), an official agent or consultant of a government, and employees of other public service-related organizations or an individual entrusted with public affairs.
- 'Unfair Business Profit' means any profit that is acquired in an unjustifiable way against laws, and etc.
- 'Anything of Value' means any tangible or intangible economic benefit provided in a favorable manner, and may include, but are not limited to: gifts, entertainment, cash, or securities.
- "Corruption" refers to all acts of abusing one's position or authority in relation to their duties in order to seek unjust gains for oneself or a third party, or violating laws and internal regulations, and thereby causing damage to the company or the public
- "Bribery" refers to the act of offering, promising, giving, accepting, or soliciting,

both directly or indirectly, any Unfair Business Profit or Anything of Value in relation to one's duties

- "Conflict of Interest" is any situation where private interests interfere, or appear to interfere, with the objective performance of duties at Samsung Biologics. The scope of conflict of interest includes not only the employees themselves but also their spouses, lineal ascendants and descendants, relatives, and all relationships with third parties and organizations closely related to them.

Basic Principles

Compliance with Laws, Policies and Guidelines

Samsung Biologics' executives and employees are responsible for complying with all applicable anti-corruption and bribery laws, and this Policy.

- In addition to the local laws, applicable anti-corruption and bribery laws may include the US Foreign Corrupt Practices Act ("FCPA"), UK Bribery Act ("UKBA"), and the Improper Solicitation and Graft Act of Korea.

Prohibited Activities

- No Bribery: Do NOT receive or request illegal money or valuables in connection with your work
- Prohibition of providing illegal money or valuables to government officials, and etc.: Do NOT provide, offer, nor promise to give, money or anything of value, directly or through a third party to government officials, in exchange for an improper business interests.
- Prohibition of improper solicitation: Do NOT make any illegal requests or make request that elicits abuse of authority, when dealing with government officials.
- Prohibition on payment of facilitation fee: 'Facilitation fee' refers to a small amount of money paid to government officials for the purpose of expediting or facilitating the routine government services. DO NOT pay such fee.

Providing Gifts Hospitality and other Benefits

Acceptable Behavior

Gifts and entertainment may be offered for legitimate business purposes, including establishing or maintaining business relationships. However, even in such cases, adhere to the following:

- Conform to all applicable local laws regarding anti-corruption and anti-bribery, as well as the regulations of a recipient's organization
- Must be for a legitimate business purpose and must appear appropriate
- Should be an appropriate and small amount considering the relationship between the recipient and the provider.

Prohibited Activities

- Provision of cash
- Providing extravagant or frequent gifts and entertainment

* Particular care is required when offering gifts or entertainment to a government official and must be in compliance with internal processes.

Donations, Contributions, and Sponsorships

Basic Principles (Acceptable Behavior)

- Ensure all charitable donations, contributions, and sponsorships to credible organizations are transparent, documented, and compliant with company regulations and ethical standards.
- Document all donations and follow required approval procedures.

Prohibitions

- Misappropriating Samsung Biologics' assets for illegal political contributions
- Making donations to gain improper business influence or unfair advantages

Minimizing and Preventing Conflicts of Interest

Basic Principles (Acceptable Activities)

- Employees may engage in non-business-related academic pursuits, lectures, or research. However such activities must not conflict with company duties or reputation. Regardless, prior approval is required in accordance with company regulations.
- Employees may engage in transactions that pose a potential conflict of interest only if they are reported in advance to the relevant department, deemed justifiable following a fairness evaluation, and the employee is recused from related duties.

Prohibitions

- Employees are prohibited from "self-dealing" or undisclosed transactions with family members, relatives, or business entities where the principal holds a stake, without obtaining mandatory company approval.
- Using or soliciting the use of insider information for personal or third-party profit is strictly prohibited.

Books and Records

Executives and employees must manage books and records in detail and accurately, through reflecting various transactions. Executives and employees must prepare accounting and financial reports fairly and appropriately in accordance with relevant laws and regulations, and must not record untrue or falsified information or omit information that should be recorded. In addition, the

company must maintain and manage the integrity of data to prevent recorded contents from being forged, altered, or deleted during storage.

Implementation of Policy

Anti-Bribery Management System (ABMS)

Samsung Biologics will operate and continuously improve its ISO 37001 certified Anti-Bribery Management System, in order to effectively implement and enforce this Policy.

Reporting

Any Samsung Biologics employee, who knows of or suspects a violation of this Policy, or any anti-corruption and bribery laws of relevance, should report such violations to Samsung Biologics.

Reports may be made anonymously through e-mail (bio.cp@samsung.com or sbl.audit@samsung.com) or through the Samsung Biologics webpage. The whistleblower's personal information will be kept confidential, and the contents of the report will also remain confidential. There will be no retaliation against a whistleblower who reports in good faith.

* Reports submitted to sbl.audit@samsung.com undergo consultation with informants, fact-finding, and in-depth investigations by relevant teams. These may lead to corrective actions and disciplinary measures. Investigation results are reported to the Audit Committee biannually, and any corrective measures are continuously monitored.

Disciplinary Actions and Others

Matters and procedures not specified in this Policy such as inspection and monitoring of compliance with the guideline and anti-corruption and bribery laws shall be subject to the company's regulations and compliance program. Failure to comply with this Policy and anti-corruption and bribery laws will be grounds for disciplinary action according to the internal standards, up to and including termination of employment.