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	<b>POLICY OF ACCEPTANCE AND GIFTS DELIVERY, ATTENTION, AND SPONSORSHIPS</b>	<b>Version No. 001</b>
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## 1. OBJECTIVE

Protect Legrand Laboratories and all the obligated subjects<sup>1</sup> from being involved in real or apparent corrupt conduct, the acceptance and/or delivery of gifts, and hospitality. Ensure that everyone complies with the prevention of Transnational Bribery and Corruption Policy and the existing regulations on corruption and other corrupt practices in those countries in which Legrand Laboratories has or may have operations. This Policy is a manifestation of the commitment that Legrand Laboratories has to regulatory compliance and its ethical principles in all the activities it develops, regardless of the jurisdiction in which it operates.

## 2. SCOPE

This Policy has the scope of Laboratorios Legrand S.A. It applies to all regulated entities and especially: to (a) All companies where Legrand Laboratories has an economic interest, which includes, but is not limited to: subsidiaries, consortiums, joint ventures, business partners, and contractors; (b) all the operations carried out by Laboratorios Legrand regardless of the jurisdiction where they are carried out (location); (c) all employees, including staff on a mission and all employees of regulated entities.

## 3. RESPONSIBILITY

### 3.1. It is the responsibility of all Legrand Laboratories Collaborators:

- Know and apply the guidelines defined in this Policy.


## 4. DESCRIPTION OF THE POLICY

Following the provisions of the Legrand Laboratories Transnational Bribery<sup>2</sup> and Corruption Prevention Policy; regardless of how acts of corruption and their consequences are typified, in each jurisdiction in which we operate, which we respect and abide by; constitute corruption acts:

- Any form of participation, whether as an actor, accomplice, collaborator, or investigator, in acts that seek illegitimate personal or third parties' benefit, generating damage or harm.
- Any form of participation, whether as an actor, accomplice, collaborator, or investigator in acts seeking illegitimate personal or third-party benefit. Unfairly generating damage or harm to another, transgressing the law and/or ethical principles, and any attempt to commit the corrupt act and preparation to commit any.

<sup>1</sup> Obligated subjects are understood as all those persons to whom this Policy is directed, such as Senior Executives, Associates, Contractors, Employees, Business Allies, and other Stakeholders, as defined in the Anti-bribery Prevention Guide of the Superintendence of Societies

<sup>2</sup> Article 2 of Law 1778 of 2016 establishes the: Administrative responsibility of legal entities. Legal persons that through one or several: Is the act under which a legal person, through its Employees, administrators, Associates, Contractors, or Subordinate Companies, gives, offers, or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) significance pecuniary objects or (iii) any benefit or utility in exchange for said public servant performing, omitting or delaying any act related to his functions and about an international business or transaction. Also, consult the Policy for the Bribery prevention and other corrupt conduct of LABORATORIOS LEGRAND S.A.

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- In this order of ideas, bribes and other corrupt conduct can be paid, among others, through gifts, presents, courtesies, hospitality, etc. And for the same reason, this policy regulates the mechanisms for the authorization of all gifts, courtesies, and hospitality offered or received.

#### **4.1 Sending and Receiving Gifts and Business Invitations:**

Gifts, hospitality, or invitations are accepted commercial practices in the business world, so giving or receiving invitations, gifts, or hospitality is not considered inappropriate. That is why Laboratorios Legrand has established this policy to help the obliged subjects to make the correct decisions when offering or accepting gifts, invitations or hospitality when they are conducting business on their behalf, as follows:

- If possible, every gift must have the logo of the company that is giving it;
- No gifts or hospitality whose value exceeds the sum of a current legal monthly minimum wage (SMMLV) may be received, even if they have the logo of the company that offers it. In the case of gifts and courtesies received and/or delivered in foreign jurisdictions, the corresponding conversion into Colombian currency must be made at the rate in force on the date of receipt-acceptance;
- No obligated party may receive or deliver, within the same calendar year, several gifts that exceed the amount indicated above;
- They must know the Local laws and customs to establish whether gifts and hospitality are permitted; If not, the local norm or custom prevails;
- In no case may gifts or courtesies be given to public officials-servants<sup>3</sup>;
- While a contracting process -in which Laboratorios Legrand has an interest- is in progress, no gifts or hospitality may be given or received to officials of that company;
- Every gift or hospitality given or received must be reported in the gift control list, indicating its data and the person who receives/delivers data. The Compliance Officer shall keep a record of all reports made. It will not be necessary to report gifts of no significant value (less than 3 Current Legal Minimum Daily Wages) such as pens, calendars, or other promotional items;
- Hospitality or gifts in cash may not be accepted or given for any reason. If offered, they must report the situation to the Compliance Officer.
- If a Legrand Laboratories supplier offers a discount on its products or services to an employee who has participated in the selection process for that supplier, the employee may only use the discount if it is extended to all Legrand employees.

<sup>3</sup>Any person with a legislative, administrative, or judicial position in a State; its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether he has been appointed or elected. It is also considered a foreign public servant someone who exercises a public function for a State. Its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body a state company, or an entity whose decision-making power is submitted to the will of the State, its political subdivisions or local authorities, or of a foreign jurisdiction. It will also be understood that any official or agent of a public international organization holds the preceding quality.

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- j) Gifts or courtesies may not be accepted or given if they are understood or appear to be understood as an obligation, bribery, or other corrupt conduct.
- k) Legrand Laboratories does not make donations or contributions to national or foreign political campaigns.

#### **4.2 Sponsorships and philanthropic contributions.**

Philanthropic contributions refer to any valuable object donated by Legrand Laboratories to support social, cultural, educational, sports, art, cultural, and science causes or philanthropic activities. In their efforts to participate as socially responsible citizens.

Sponsorship is related to the support of activities, acts, or organizations that grant Laboratorios Legrand rights to promote its identity, brands, and products. For example, Legrand Laboratories may have the right to use the name of the sponsored organization, or the option to include its trademarks or commercial name in sponsored events, advertising, and publications.

To prevent both philanthropic contributions and sponsorships from being used for purposes other than those described above. It may generate an undue advantage or as a vehicle for acts of corruption following the Policy for the prevention of Bribery and other corrupt conduct Laboratories Legrand:

- a) They are prohibited when payments must be made to accounts of natural persons;
- b) They must be approved by the vice-presidency and the presidency, after argumentation and presentation to the board of directors with objectives and activities;
- c) It must be guaranteed that philanthropic contributions and sponsorships are not made if there is any hiring, bidding, or similar process that could generate conflicts of interest or if there are relationships with employees, partners, or business allies that could generate;
- d) Keep adequate books and records of said contributions and sponsorships in charge of the compliance officer;
- e) Monitoring and traceability of philanthropic contributions and sponsorships by the compliance and audit officer;
- f) They may be disclosed at any time, warning the beneficiaries or sponsors of this circumstance.