	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

1. PURPOSE

This policy outlines the risks related to bribery and corruption and provides the requirements and tools to comply with Endo’s anti-corruption standards.

2. SCOPE

This policy applies to Endo International plc, its subsidiaries and affiliates (collectively, “Endo” or the “Company”). This includes all Endo officers, directors, employees, and contractors worldwide (“Endo Personnel”) and all of the agents, consultants, distributors, and other third parties (“Business Partners”) acting for Endo or on Endo’s behalf in relation to Endo’s business.

3. POLICY STATEMENTS

3.1 General

Endo is committed to operating with a high standard of ethical conduct in accordance with laws in countries in which we operate, including but not limited to the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA) and the Indian Prevention of Corruption Act. These laws make it illegal to offer or pay bribes, kickbacks or Anything of Value to Government Officials. Further, many countries have also adopted laws against commercial bribery—that is, bribery between private parties that does not involve Government Officials.


Anti-Corruption Laws also require companies to maintain accurate books and records and implement effective internal accounting controls. These provisions are designed to prevent bribery and corruption from being concealed as legitimate payments.

Endo Personnel and Business Partners must not violate, directly or indirectly, any applicable Anti-Corruption Laws or this policy, and are prohibited from assisting, concealing, or otherwise engaging in any form of bribery.

Notwithstanding any other provision in this Policy, the Company shall not do anything inconsistent with the commitments that the Company has voluntarily agreed to follow with respect to Opioids, Opioid Products, products indicated for the use of opioid-induced side effects, or the Treatment of Pain, as those terms or phrases are used and/or defined in the Opioid Settlement Agreement Commitments Legal Policy.

The following guiding principles apply to all Endo Personnel and Business Partners:

- Do not engage in any form of bribery or corruption, whether in the public or private sector
- Do not pay or authorize Facilitating Payments
- Maintain complete books and records that fairly and accurately reflect all transactions
- Maintain effective internal controls designed to prevent bribery and corruption from being concealed as legitimate payments
- Only provide or accept gifts, entertainment, travel, and hospitalities in a way that is

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

consistent with Endo's policies, avoids the appearance of impropriety, and is protective of Endo's reputation

- Be vigilant in the screening, selecting, and monitoring of business partners
- Report any known or suspected violations of this policy or any Anti-Corruption Laws

3.2 Prohibitions on Bribery

Endo strictly prohibits offering, promising, paying, soliciting, or accepting a Bribe with the intention to influence or reward behavior of a Government Official or a private individual/entity in order to obtain or retain business. This prohibition applies to offers and payments made directly by Endo Personnel as well as indirectly by Business Partners.

Bribery can take a variety of forms. In addition to payments of cash or gifts, it can also include luxury meals, travel without substantial business purpose or involving significant leisure time, charitable donations to organizations controlled by a Government Official or related party, offers of employment, or other things of value. Examples of prohibited actions to improperly obtain or retain business include corruptly influencing the procurement process, obtaining exceptions to regulations, evading taxes or penalties, circumventing rules for importation of products, etc.

3.3 Prohibition on Facilitating Payments


Endo Personnel and Business Partners are prohibited from making, directly or indirectly, Facilitating Payments. These payments are typically demanded by low-level officials in exchange for providing a service that is ordinarily and commonly performed by the official. All requests or demands for facilitation or grease payments must be immediately reported to the Corporate Compliance Department.

In the event that Endo Personnel or Business Partners are compelled to pay any person to avoid an imminent threat to the health, safety, or welfare for themselves or members of their families, such payments may be made without Company pre-approval but must be immediately reported to the Compliance and Legal Departments and recorded appropriately.

3.4 Books and Records Requirements

Endo is required to maintain books, records, and accounts that accurately and fairly reflect its transactions and use of assets. Falsifying records or making misleading entries is strictly prohibited and may result in disciplinary action up to and including termination of employment or engagement.

Endo Personnel and Business Partners must follow this policy and related policies and procedures that have been designed to ensure that payments occur only with appropriate authorization and supporting documentation. Records must reflect the business reason for making payments to third parties in sufficient detail to enable the Company to identify the date, purpose, individuals involved in, and amount of the expense. Endo also expects that any records provided by Business Partners to Endo will be accurate and include reasonable detail.

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

The following actions are examples of prohibited recordkeeping practices:

- Making records appear to show a payment to one person when, in fact, the payment was made to, or intended for, someone else
- Submitting false or inaccurate expense reports
- Creating records that inaccurately characterize the true nature of a transaction, payment, or expense (e.g., recording a payment as an “overhead expense” instead of as a “commission”)
- Establishing or maintaining bank accounts that contain Company funds but are held in the names of individuals
- Creating or maintaining any unrecorded Endo fund or asset, such as a “slush fund” or an unrecorded petty cash or “black box” fund
- Making false or inaccurate entries in Endo books and records or participating in any arrangement that results or is likely to result in such a false or artificial entry
- Approving or making any payment for the purpose other than that described by the documents supporting the payment
- Directly or indirectly using Company funds or other assets for an unlawful purpose
- Failing to record expenditure in books and records


Endo Personnel with managerial and financial responsibilities are expected to periodically evaluate whether their internal control systems are compliant with the Company’s standards and policies.

3.5 Gifts, Hospitality, Entertainment, and Travel

While gifts, hospitality, entertainment, and travel (collectively, “Business Courtesies”) may be appropriate in many situations, they must never be offered or provided for the purpose of gaining improper advantage or influencing official action. In order to avoid even the appearance of impropriety, all Business Courtesies must be:

- Permitted under all applicable laws, Endo policies, and consistent with customary business practices.
- Directly related to or associated with the conduct of the Company’s trade or business.
- Reasonable, modest and infrequent so as not to be construed as illegal or improper, and public disclosure would not embarrass the Company.
- Provided in good faith and in connection with a legitimate business purpose.
- Supported by appropriate documentation and properly recorded in the Company’s books and records.

Common sense and moderation must prevail in all situations involving the provision of Business Courtesies. Business Courtesies in the form of cash or cash equivalents as well as excessive or lavish Business Courtesies are strictly prohibited.

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

As explained in the Company’s ***Interactions with Healthcare Professionals (HCPs) Policy***, HCPs may not be offered or provided gifts or entertainment. Endo prohibits the provision of any item to an HCP that is not solely intended for disease or treatment education—even items of minimal value such as pens, notepads, or mugs.

Per the Company ***Travel & Expense Policy***, Endo Personnel should use their Corporate Travel & Expense Card whenever possible for Business Courtesy expenditures. To obtain reimbursement for Business Courtesy expenditures, Endo Personnel and Business Partners are required to provide basic information about Business Courtesy expenditures, including the date, time, place, nature, and names/titles/employers of the participants and beneficiaries, as well as the business purposes for each expense.

Prior to accepting entertainment, travel or anything other than nominal gifts from suppliers, vendors, or others outside of the Company, Endo Personnel and Business Partners should consult the ***Conflict-of-Interest Policy*** or the Corporate Compliance Department.

3.6 Political Activity and Contributions


Endo Personnel and Business Partners may not lobby, give gifts, or otherwise try to influence the actions of Government Officials regarding legislation or other policy decisions on matters relating to Company business unless the action is approved in advance by the Legal Department. Please review ***Endo’s Code of Conduct*** for the Company’s expectations regarding political activity and contributions.

3.7 Charitable Donations and Corporate Social Responsibility Contributions

Endo Personnel and Business Partners may never provide a charitable donation for the purpose of corruptly influencing the recipient in connection with Company business. Before making or agreeing to make any charitable donation or corporate social responsibility (“CSR”) contribution on behalf of the Company, Endo Personnel and Business Partners must review the applicable policy for their region and follow local approval process.

3.8 Educational/Research Grants

Like charitable donations, while educational and research grants have legitimate purposes, such payments can give rise to anti-corruption risks. As such, independent medical education or research grants may only be provided for legitimate purposes and may never be used as an inducement to prescribe, promote, or recommend Endo products, or to gain any improper business advantage for Endo. Endo Personnel and Business Partners must comply with the ***Independent Medical Education Grants Policy*** when providing grants in the United States and must consult with the Compliance and Medical Affairs Departments if you have been asked to make a grant or are considering providing a grant outside of the United States.

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

3.9 Engaging Business Partners

Endo may only engage a Business Partner if all of the following requirements are met:

- There is a legitimate need for the services or goods that they provide
- The services or goods are priced at fair market value
- Business Partner is qualified, reputable and carefully evaluated before selecting to do business with Endo
- The third-party business relationship and transactions are memorialized in a written contract or other written document with a similar effect (e.g., Purchase Order) in accordance with **Contracts Management Policy**
- Business Partners must follow similar requirements when engaging their own third parties and subcontractors who will work on Endo's behalf


Certain third parties who operate on behalf of Endo may pose a particular level of bribery risk (referred to as "Third Party Intermediaries" or "TPIs") and require additional due diligence and approval from Corporate Compliance. A Business Partner is considered a TPI if they meet the following criteria:

- 1) Operate on the Company's behalf in countries with a Corruption Perception Index (CPI) below 61 (refer to **Appendix A: Country CPI Scores**)

AND

- 2) Fit into one of the following categories:

Activity	Example(s)
Any member of the medical or patient community	HCP/HCO, Physician, Medical Practitioner, Patient Association, HCP Association
Providing professional or other services on behalf of Endo that involve interactions with Government Officials, HCPs or HCOs	Legal, Tax or accounting advisor or consultant
Selling or reselling Endo products through demand generation and/or active promotion	Distributors, selling agents
Engaging in tender or bidding activities related to Endo products or business	Distributors, selling agents
Interacting with government agencies to obtain permits, licenses, visas or customs clearance or regulatory approvals	General Contractor, regulatory consultant, marketing agency
Organizing travel or events on behalf of Endo for Healthcare Professionals (HCPs), Healthcare Organizations (HCOs) or Government Officials	Travel Agency
Providing services in connection with clinical study work	Clinical research organization, hospital

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

Endo Personnel supervising TPIs are responsible for ensuring all requirements in the ***Engaging Third-Party Intermediaries SOP*** are followed, including all due diligence procedures and ongoing monitoring throughout the course of the engagement to ensure compliance with the contract or agreement.

3.10 Monitoring of Business Partners

Endo will oversee all Business Partners to ensure the requirements of this policy are met. Any of the following factors suggesting that a Business Partner has engaged or may engage in misconduct must be reported to the Corporate Compliance Department so that they can be properly evaluated and addressed.

- Excessive or irregular invoicing
- Requests for payments in cash
- Requests for unusually high commissions, or extraordinary or special discounts
- Unusual or unsupported expense reimbursement requests
- Poor or unreliable documentation or lack of accounting transparency
- Requests for payments to be made through legal entities or bank accounts located outside the country in which the Business Partner is either incorporated or expected to conduct activities

3.11 Provision of Discounts and Free Product to Business Partners


All discounts, rebates and/or free goods must be adequately supported by documentation and accurately recorded in reasonable detail in Endo's books and records in accordance with applicable finance and accounting policies and procedures. Special pricing, rebates, discounts, and/or free products (such as product samples) may never be offered or provided for improper purposes or result in a personal benefit, either directly or indirectly, to a Government Official or private party.

3.12 Reporting Violations

Endo Personnel and Business Partners are required to promptly report any known or suspected improper activity including any violations of this Policy, other Endo policies, or any applicable laws. To report a concern, contact your manager, the Compliance Department, Legal, or Human Resources. Concerns may also be reported anonymously through Endo's Ethics Hotline by phone at 1-800-305-1563 or online at www.endo.ethicspoint.com.

Endo will not tolerate retaliation against anyone who, in good faith, reports a concern or suspected violation, or who makes an inquiry about the appropriateness of an anticipated course of action, even when the allegations are found to be unsubstantiated.

Endo is committed to conducting a thorough and timely investigation of allegations raised and will take appropriate action accordingly. Endo Personnel and Business Partners are required to cooperate with any Company audits or investigations.

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

3.13 Consequences of Non-Compliance


Violations of Anti-Corruption Laws can have severe consequences for Endo, as well as for the individuals involved, including substantial monetary fines, repayment of profits related to the misconduct, and imprisonment. Companies may be barred from doing business with the government if they are found to have engaged in violations of these laws. Failure to comply with this Policy or the procedures associated with it may result in disciplinary action, up to and including termination, and may expose Endo Personnel or Business Partners to civil liability or criminal prosecution.

3.14 Questions and Concerns

An open dialogue is an important part of our compliance effort, and Endo Personnel and Business Partners are encouraged to contact the Corporate Compliance Department with any questions or concerns.

4. ACRONYMS AND DEFINITIONS


Anti-Corruption Laws	The FCPA, the UKBA, and other anti-bribery and anti-corruption laws of the countries where Endo does business.
Anything of Value	Any type of benefit, whether tangible or intangible, to the recipient, including but not limited to cash, cash equivalents (e.g., gift certificates, loans, equities), meals, entertainment, travel, gifts, discounts on products and services not readily available to the public, free product samples, offers of employment or internships, political contributions, charitable donations, and the assumption or forgiveness of debt.
Bribe	Any undue reward, advantage, or benefit, and may include Anything of Value.
Business Courtesy	Any gift, hospitality, travel or entertainment that is directly related to the promotion, demonstration, or explanation of Endo’s products and services.
Ethics Hotline	Resource for anonymously reporting any compliance-related issues or concerns, including actual or potential violations of law or company policies. Reports can be made online or by phone.
Facilitating Payment	A “Facilitating Payment” or expediting payment is a nominal payment made to a Government Official to expedite or secure the performance of a routine, nondiscretionary government action that the Government Official is required to perform as a matter of course. Examples of Facilitating Payments include payments to speed up processing products through customs.

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

Government Entity	State-owned and state-operated entities such as government-owned and/or government-controlled hospitals, universities, and utility providers. For the purposes of this Policy, all employees of a Government Entity are considered to be Government Officials.
Government Official	Any: (i) officials and employees of any legislative, executive, administrative, or judicial branch of government; (ii) officials and employees of a political party and candidates for political office; (iii) individuals who exercise a public function for or on behalf of a country or for any public agency or public enterprise of that country; (iv) officials and employees of government instrumentalities; (v) officers or employees of public international organizations or any department or agency thereof (e.g., United Nations, World Bank, IMF); (vi) members of foreign royal families who have governmental duties; (vii) consultants, advisors, contractors, or agents of any of the above that represent, or act on behalf of or in an official capacity for, such persons; and (viii) close relatives of any of the above. The term “Government Official” is broadly defined and covers individuals in all forms and levels of government, including employees of state-owned or sponsored entities such as HCPs, as well as third parties acting on their behalf. The term “Government” covers all levels of government including national, regional, and local offices.
Healthcare Professional (HCP)	Any member of the medical, dental, pharmacy or nursing profession or any other person, who in the course of his or her professional activities may prescribe, recommend, purchase, lease, supply, use or administer pharmaceutical products or medical devices.
Third-Party Intermediary (TPI)	A person or legal entity that operates on behalf of Endo and may pose, due to the nature of their activity, a particular level of bribery risk.

5. REFERENCES AND RELATED DOCUMENTS

- Third Party Intermediary Engagement Process SOP (VV-POL-00xxx)
- Code of Conduct
- Conflict of Interest Policy
- Travel and Expense Policy
- Global Interactions with Healthcare Professionals (HCPs) Policy
- Independent Medical Education Grants Policy
- India Gifts SOP
- Corporate Social Responsibility (CSR) Policy
- Charitable Contributions Policy
- Opioid Settlement Agreement Commitments Legal Policy

	DOCUMENT: VV-POL-00212	VERSION 1.0
OWNER: Corporate Compliance	TYPE: Policy	
SUBJECT: Anti-Corruption Compliance		

6. DOCUMENT HISTORY AND VERSION CONTROL

Version	Date	Author	Description of Changes
1.0	10MAY2023	Olga Zinavenka Heather Barrett	New global policy. Replaces CORP-CC-POL-00012. Simplified language, clarification and principle-based structure.



DOCUMENT: VV-POL-00212

VERSION 1.0

OWNER: Corporate Compliance

TYPE: Policy

SUBJECT: Anti-Corruption Compliance

Appendix A: Country CPI Scores¹

TPIs in countries with CPIs <61 OR performing work in a country not listed are subject to additional due diligence and approval from Corporate Compliance.

Country	CPI Score	Country	CPI Score	Country	CPI Score	Country	CPI Score
Afghanistan	24	Dominican Republic	32	Lebanon	24	Saint Vincent and the Grenadines	60
Albania	36	Ecuador	36	Lesotho	37	Sao Tome and Principe	65
Algeria	33	Egypt	30	Liberia	26	Saudi Arabia	51
Angola	33	El Salvador	33	Libya	17	Senegal	43
Argentina	38	Equatorial Guinea	17	Lithuania	62	Serbia	36
Armenia	46	Eritrea	22	Luxembourg	77	Seychelles	70
Australia	75	Estonia	74	Madagascar	26	Sierra Leone	34
Austria	71	Eswatini	30	Malawi	34	Singapore	83
Azerbaijan	23	Ethiopia	38	Malaysia	47	Slovakia	53
Bahamas	64	Fiji	53	Maldives	40	Slovenia	56
Bahrain	44	Finland	87	Mali	28	Solomon Islands	42
Bangladesh	25	France	72	Malta	51	Somalia	12
Barbados	65	Gabon	29	Mauritania	30	South Africa	43
Belarus	39	Gambia	34	Mauritius	50	South Korea	63
Belgium	73	Georgia	56	Mexico	31	South Sudan	13
Benin	43	Germany	79	Moldova	39	Spain	60
Bhutan	68	Ghana	43	Mongolia	33	Sri Lanka	36
Bolivia	31	Greece	52	Montenegro	45	Sudan	22
Bosnia and Herzegovina	34	Grenada	52	Morocco	38	Suriname	40
Botswana	60	Guatemala	24	Mozambique	26	Sweden	83
Brazil	38	Guinea	25	Myanmar	23	Switzerland	82
Bulgaria	43	Guinea-Bissau	21	Namibia	49	Syria	13
Burkina Faso	42	Guyana	40	Nepal	34	Taiwan	68
Burundi	17	Haiti	17	Netherlands	80	Tajikistan	24
Cabo Verde	60	Honduras	23	New Zealand	87	Tanzania	38
Cambodia	24	Hong Kong	76	Nicaragua	19	Thailand	36
Cameroon	26	Hungary	42	Niger	32	Timor-Leste	42
Canada	74	Iceland	74	Nigeria	24	Togo	30
Central African Republic	24	India	40	North Korea	17	Trinidad and Tobago	42
Chad	19	Indonesia	34	North Macedonia	40	Tunisia	40
Chile	67	Iran	25	Norway	84	Turkey	36
China	45	Iraq	23	Oman	44	Turkmenistan	19
Colombia	39	Ireland	77	Pakistan	27	Uganda	26
Comoros	19	Israel	63	Panama	36	Ukraine	33
Congo	21	Italy	56	Papua New Guinea	30	United Arab Emirates	67
Costa Rica	54	Jamaica	44	Paraguay	28	United Kingdom	73
Cote d'Ivoire	37	Japan	73	Peru	36	United States of America (USA)	69
Croatia	50	Jordan	47	Philippines	33	Uruguay	74
Cuba	45	Kazakhstan	36	Poland	55	Uzbekistan	31
Cyprus	52	Kenya	32	Portugal	62	Vanuatu	48
Czechia	56	Kosovo	41	Qatar	58	Venezuela	14
Democratic Republic	20	Kuwait	42	Romania	46	Vietnam	42
Denmark	90	Kyrgyzstan	27	Russia	28	Yemen	16
Djibouti	30	Laos	31	Rwanda	51	Zambia	33
Dominica	55	Latvia	59	Saint Lucia	55	Zimbabwe	23

¹ CPI scores are based on 2023 Corruption Perception Index published by Transparency International.