

**GUIDE TO THE PREVENTION
OF CORRUPTION**

COMMITMENT FROM THE GOVERNING BODY

Dear all,
The URGO Group is committed to conducting its activities with responsibility and integrity in all countries where it operates. As a healthcare company, this commitment requires special attention: our decisions and behaviors must comply with applicable rules and the Group's ethical standards, particularly in our relationships with healthcare professionals, authorities, partners, and all third parties.



Preventing and detecting corruption, influence peddling, and conflicts of interest are among our top priorities. We reaffirm our **zero-tolerance policy** toward any form of corruption.

This Anti-Corruption Prevention Guide complements our Ethical Charter and specifies the principles and rules for combating corruption, as well as how to implement them, in accordance with the requirements of the **Sapin II Law**.

The success of this commitment lies in the hands of each of you. Everyone must fully adhere to the values expressed in this Guide. Our managers must lead by example and serve as role models for their teams. The business conduct of all executives and employees must be ethical and perceived as such.

We encourage open dialogue. If you have any questions or doubts, you can contact your manager, the Global Compliance Department, the designated Compliance officers in our entities, or the Legal Department and Human Resources, depending on the subject. If you wish to report a concern, you can always use the professional alert system by sending an email to **alerte.compliance@group.urgo.com**.

Your commitment and involvement are key. In case of doubt: refrain, seek advice, and document the decision. It is through individual and collective vigilance that we can conduct our activities ethically and responsibly.

Tristan Le Lous

President of the URGO Group

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STAKES, OBJECTIVES & GENERAL FRAMEWORK

URGO has affirmed in its Ethical Charter its commitment to banning corruption in all its forms, including conflicts of interest. Therefore, the Group undertakes to:

- Comply, in France and in all countries where it operates, with all applicable laws and regulations, including anti-corruption laws;
- Reject corruption and promote integrity and transparency in all its activities;
- Mobilize the necessary resources to prevent corruption risks and sanction reprehensible practices.

Failure to comply with international and national laws and regulations on anti-corruption can expose the Group, its executives, and employees to severe criminal and civil penalties.

Additionally, most of our partners now require ethical guarantees before engaging in any commercial transaction. This includes compliance with anti-corruption rules and the traceability of decisions and expenses. This Anti-Corruption Prevention Guide addresses these various challenges.

Corruption is not limited to the exchange of money. It can also occur under the guise of common commercial or social practices, such as invitations, gifts, sponsorships, donations, etc. Therefore, this Guide first addresses corruption and influence peddling, followed by practices that may sometimes be assimilated to acts of corruption or expose the Group to risks under anti-corruption legislation.

Although some employees, due to their activities, are more frequently exposed than others, anyone may one day face, if not a solicitation, at least an ambiguous situation. Everyone is concerned.

This Guide covers the main situations of corruption, influence peddling, and conflicts of interest that may arise in our daily activities. However, it cannot be exhaustive, and everyone must exercise their own judgment and common sense. In case of doubt about the course of action, consult your supervisor, Compliance officer, or Human Resources department.

This Guide must be implemented by the various entities of the URGO Group located in France and their subsidiaries abroad, taking into account local legal considerations where applicable.

In case of doubt: refrain, seek advice, and ensure the traceability of the decision. Finally, this Guide does not replace more detailed directives and broader thematic guidelines already published by the Group.

Compliance with the Ethical Charter and the Anti-Corruption Charter is mandatory for URGO Group employees and is part of our professional obligations.



DEFINITIONS OF CORRUPTION AND INFLUENCE PEDDLING

CORRUPTION

Corruption refers to the act of giving, promising, requesting, or accepting by a URGO Group executive or employee any form of inappropriate advantage to obtain, for personal or Group benefit, an inappropriate advantage. Corruption can involve both individuals and legal entities and is not limited to French territory.

It concerns both public individuals (civil servants, public institutions, government, public agencies or authorities, etc.) and private individuals (suppliers, distributors, consultants, commercial agents, customers, healthcare professionals, etc.).

- **Active corruption** is defined as offering an undue advantage to a person or yielding to their solicitations (to provide an undue advantage) so that they perform or refrain from performing an act related to their function.
- **Passive corruption** is defined as soliciting or accepting an undue advantage from a person in order to perform or refrain from performing an act of their function or an act facilitated by the exercise of this function.
- Corruption can be **direct**, when the advantage is given or promised to the targeted person, or **indirect**, when the advantage is given or promised to a family member, a close associate, or more generally through one or more intermediaries.
- **Incitement** to commit acts of corruption and complicity in such acts also constitute acts of corruption.



INFLUENCE PEDDLING

Influence peddling refers to the act of a person exercising a public function soliciting or accepting, directly or indirectly, offers, promises, gifts, presents, or any advantages in order to use their influence to obtain from a public authority or administration honors, distinctions, public contracts, jobs, or any other favorable decision.

A person exercising a public function can be a person holding public authority, entrusted with a public service mission, or invested with an elected public mandate.

- **Active influence peddling** is the act of offering an undue advantage to a person or yielding to their solicitations (to provide an undue advantage) so that they abuse their influence to obtain, for the benefit of the person providing this advantage, a favorable decision from a public authority or administration.
- **Passive influence peddling** consists of soliciting or accepting any advantage from a person to abuse their influence to obtain, for the benefit of the person providing this advantage, a favorable decision from a public authority or administration.

GENERAL RULES AND PRINCIPLES: EXPECTED BEHAVIOR FROM EMPLOYEES

In relations with third parties, it is prohibited to commit any act of corruption and, in particular, to use intermediaries (commercial agents, distributors, or any commercial partner) for the purpose of committing such acts.

The principles to follow consist of not giving, promising, or offering to give and not receiving or soliciting any advantage (money, gift, invitation, travel, any preferential treatment, etc.) with the intention of influencing the behavior of a person, company, or organization to obtain or retain an undue economic or commercial advantage, for oneself or for others.

You must refrain, whether personally or in the context of a business relationship:

- From giving, offering, promising, directly or through a third party (family member, business partner, etc.), any advantage, gift, invitation, or anything of value, to anyone (Public Officials¹, healthcare professionals, customers, suppliers, partners, etc.) that would be or could be perceived as an inducement or voluntary act of corruption or influence peddling;
- From soliciting or accepting, directly or through a third party, any advantage, gift, invitation, or anything of value, that would be or could be perceived as an inducement or voluntary act of corruption or influence peddling;
- From compelling a person to perform or refrain from performing an act related to their function through the use of coercion, violence, or threat; from mandating or using, in the course of your duties, a Third-Party Intermediary² (for example a sales agent, consultant, distributor, etc.) whose professional conduct or integrity has not been reviewed and confirmed, according to internal third-party integrity verification procedures ("due diligence"), by the competent departments and without a proper contract.

Examples of Situations That Should Alert URGO Group Employees:

- Certain signals from or to third parties (repeated or lavish invitations, valuable gifts, unusual invoicing or commissions, emails received from a personal account, etc.);
- Incentives (promises of personal or professional advantages) or pressure (threats of personal or professional retaliation) to obtain an exceptional advantage (granting special conditions, communicating confidential information, favoring a third party, etc.);
- Activities of certain Third-Party Intermediaries whose professional or ethical behavior seems questionable.

Faced with these signals and potential risks of corruption and influence peddling, URGO Group employees are expected to:

- Rely on this Guide, internal rules, where applicable, to make and justify decisions, both internally and externally;
- Report any doubts, concerns, suspicions, or questions about the legality of a practice and quickly seek advice from their manager and Compliance officer regarding the situation;
- Refrain from concluding the planned operation if they are at risk of participating, directly or indirectly, in an act of corruption or influence peddling.

FOCUS ON INTERACTIONS WITH PUBLIC OFFICIALS AND/OR HEALTHCARE PROFESSIONALS

GENERAL PRINCIPLES AND RULES TO FOLLOW

Anti-corruption laws worldwide strictly prohibit the corruption of public officials. Therefore, particular vigilance is required in relations with

public officials to avoid any misconduct.

The URGO Group ensures compliance with anti-corruption practices for both public officials and private individuals. However, public officials are often subject to laws and regulations that differ from those applicable to private individuals. Similarly, specific rules may apply to healthcare professionals that must be respected and implemented.

In any case, every URGO Group employee must strictly ensure that any relationship with a public official or healthcare professional complies with the legislative and regulatory provisions governing it and that any advantage provided to a public official or healthcare professional is fully transparent and justified.

WHO IS CONSIDERED A "HEALTHCARE PROFESSIONAL"?

The notion of healthcare professional covers, depending on the country, any person or entity capable, directly or indirectly, of influencing the prescription, purchase, listing, use, or recommendation of URGO Group health products or solutions.

For the purposes of this Guide, Healthcare Professionals cover both natural and legal persons, and healthcare sector institutions (HAS, ANSM, etc.). In France, relationships with healthcare professionals are notably governed by the Public Health Code.

The rules applicable in each country regarding relationships with Healthcare Professionals must be respected, particularly any law regulating advantages or "anti-gift" laws or equivalent, and any legislation and/or regulation on transparency of conflicts of interest, or "Sunshine Act," and where applicable, refer to any specific internal procedure addressing interactions with Healthcare Professionals.

WHO IS CONSIDERED A "PUBLIC OFFICIAL"?

The notion of a public official is broad. It covers, in particular, ministers, agents, legislators, judges, elected officials, candidates for public office, as well as any civil servant or agent of an international public

organization, and, depending on the country, employees of entities owned or controlled by the State.

When a healthcare professional works in a public institution or a similar structure, they may be considered a public official; in case of doubt, apply the strictest regime and consult your Compliance officer.

GIFTS, HOSPITALITY & EXTERNAL EVENTS

WHAT DO GIFTS, HOSPITALITY, AND EXTERNAL EVENTS COVER?

- **Gifts** refer to any material advantage given to a third party (object, service, personal discount, etc.).
- **Hospitality** refers, in particular, to covering meals, transportation, accommodation, or expenses related to a third party's participation in an event.
- **External events** refer to any recreational event (show, concert, sports event, leisure activities, etc.).

Point of attention:

– **samples and professional-use materials:** samples, demonstrations, equipment loans, scientific information materials, or any other materials made available strictly for professional purposes (particularly within the framework of rules applicable to the healthcare sector) **do not, by nature, fall under "gifts"** as defined in this Guide. They are **governed by specific rules** – applicable regulations and, where applicable, applicable internal procedures – and must **only be implemented within this framework**, with **appropriate traceability**.

RULES TO FOLLOW

Gifts, hospitality, and invitations to external events can be **acts of courtesy** and help maintain a business or professional relationship.

However, these practices can also be perceived as **instruments of influence** and expose the Group to risks of corruption, influence peddling, or conflicts of interest.

Therefore, the URGO Group strictly regulates these practices: they can only be considered if they are **justified by a professional objective, proportionate, occasional, authorized, and traceable**. They must **never** aim or result in influencing a decision, obtaining preferential treatment, or creating a situation of dependence or obligation.

Gifts, business meals, and external events must also comply with the following rules and, where applicable, local procedures (including, where applicable, prior authorization, information and registration obligations, and country-specific thresholds).

Cultural practices may vary by country: in case of doubt, consult your Compliance officer before taking any action.

Point of attention:

Commercial programs and personal benefits: Commercial or loyalty mechanisms (including those operated by a service provider) must not, directly or indirectly, grant individuals personal benefits (gifts, goods, services, leisure) that could be perceived as an incentive to purchase, list, or recommend the Group's products. In case of doubt about the qualification, consult your Compliance officer.

1. GENERAL RULES (WHAT IS EXPECTED)

A gift, business meal, or invitation is acceptable only if all the following conditions are met:

- **Exclusively professional purpose:** The purpose is clearly identified (meeting, professional exchanges, business relationship), and the advantage is not a pretext for a gratuity;
- **Proportion and moderation:** The value is reasonable given the context (location, standard, role of the third party, local customs);
- **Occasional nature:** The frequency must not exceed what is required for professional purposes;
- **Transparency and traceability:** The advantage is declared/recorded and justified (amount per person, participants, purpose, supporting documents);

- **Absence of a sensitive context:** There is no situation likely to raise doubts about the independence of the third party (tender, contract negotiation, listing/purchase decision, inspection/audit, regulatory decision, etc.).

2. ARE PROHIBITED (UNDER ALL CIRCUMSTANCES)

The following are prohibited under all circumstances:

- **Cash and cash equivalents** (non-nominative gift cards, non-nominative vouchers, non-nominative convertible coupons, etc.);
- **Solicited gifts or invitations** (requested by a third party);
- **Conditional** gifts or invitations (in exchange for something, even implicitly);
- Gifts, invitations, or hospitality during a procurement or contract renewal procedure, or more generally when a decision is expected from the third party;
- Invitations including **relatives** (spouse, family) or covering personal expenses;
- **Lavish or clearly disproportionate advantages** (prestige, luxury, predominantly recreational nature);
- Using a third party (service provider, agency, partner, distributor, etc.) to **indirectly** grant an advantage that would be unacceptable if the Group granted it directly.

3. THRESHOLDS – DECLARATION / PRE-APPROVAL

To account for local realities, the applicable thresholds are those **defined by the entity** when a formal internal framework exists (consistent with local laws and rules and, where applicable, "Travel and Expenses" policies). **In the absence of a local framework**, the following "Group" thresholds apply.

In any case, the requirements of **proportionality, traceability, and absence of a sensitive context** remain unchanged.

The following "Group" thresholds apply **per beneficiary and per occasion** (amounts excluding VAT, excluding recoverable local taxes where applicable):

- **Up to €50 excluding VAT:** Declaratory regime, subject to compliance with the above rules and recording in the dedicated register.

4. GIFT & INVITATION REGISTER (GIVEN / RECEIVED)

Any gift, business meal, invitation, external event, or hospitality **given or received** must be **declared and recorded**, including under the declaratory regime (in respect of applicable thresholds).

This traceability is carried out **in the Group register according to the modalities defined by the procedure.**

The record includes at least:

- Identity of the beneficiary / giver (name, position, organization);
- Nature of the advantage (gift / meal / invitation / transportation / accommodation / event);
- Date, location, total amount including VAT, and, where applicable, amount per person;
- Professional purpose and context (tender, negotiation, expected decision, inspection/audit, etc.);
- Validations obtained, where applicable (governing body / delegation);
- Supporting documents (invoices, list of participants, invitation/program, etc.).

5. SPECIAL CASE OF RULES APPLICABLE TO HEALTHCARE PROFESSIONALS AND PUBLIC OFFICIALS

All executives, staff members, or external and occasional collaborators must know and respect the rules of good conduct and procedures established by the URGO Group regarding relations with healthcare professionals and public officials.

In general, regarding French healthcare professionals and public officials:

- It is **prohibited** to offer a gift or provide entertainment;

- Similarly, hospitality provided to a French healthcare professional or public official is always linked to a professional, promotional, scientific, or medical meeting.

More specifically:

- Regarding foreign healthcare professionals, there may be differences in cultural practices, and it is necessary to respect local laws or reference procedures on gifts, hospitality, and entertainment and to seek advice from the local compliance department, which will indicate the course of action.
- Exchanges with **public officials** (administrations, local authorities, public organizations, etc.) require heightened vigilance. When hospitality is considered, it can only be done in a controlled and transparent manner, in particular by ensuring that:
 - o The approach is not prohibited and is compatible with the law and regulations and, where applicable, the internal rules of the relevant authority or administration (some set limits, conditions, or even prohibitions).
 - o Refrain from doing so when a public official is likely to be involved, directly or indirectly, in a decision concerning the Group (authorization/registration, inspection/control, grant, public contract, litigation, etc.).

In any case, recording in the register and the retention of supporting documents must be ensured, with the purpose of the meeting and the list of participants.

In case of uncertainty: When the status of the interlocutor, the applicable framework, or the opportunity raises a question, consult your Compliance officer before taking any initiative.

6. REFLEXES TO ADOPT

Before offering or accepting a gift, hospitality, or invitation to an external event, consider the following points:

- Is the purpose clearly **professional**?

- Am I in a period or context where a decision is expected (tender, negotiation, inspection, etc.)?
- Are the value and frequency **proportionate and in line** with the applicable threshold (the strictest between the Group ceiling and the local threshold)?
- Can I ensure **complete traceability** (register + supporting documents)?

In case of doubt, refrain and consult your manager and/or Compliance officer.

ILLUSTRATIONS AND CONCRETE SITUATIONS

For example:

- It is prohibited to invite a supplier or member of a tender committee with whom the entity has had a business relationship for years to a sporting event or prestigious show.
- It is prohibited to offer a potential buyer a gift in cash or cash equivalent.
- It is prohibited to accept an invitation from a supplier for a fully covered stay also including a family member.
- It is prohibited to send year-end gifts to an expert working for a health agency or public authority.
- It is prohibited for a buyer to receive an electronic tablet from a supplier.
- A distributor proposes to "manage" a commercial promotion allowing end customers to choose gifts from a catalog based on ordered volumes: this practice being potentially perceived as an undue inducement, it must be refused.
- A partner proposes to cover "leisure" accommodation (SPA, resort) or add a "personal" night to a business trip. This coverage is prohibited; only strictly professional, proportionate, and traceable expenses can be considered within the applicable rules framework.
- Invitation to a healthcare professional's congress: coverage of elements not strictly related to the professional program (leisure, extensions, services for close associates) is prohibited; all hospitality must remain strictly supervised and traceable according to applicable procedures.

RELATIONS WITH THIRD PARTIES: USE OF INTERMEDIARIES AND SUPPLIERS

WHAT ARE WE TALKING ABOUT?

The URGO Group works with third parties in the broad sense: suppliers of goods or services (including marketing providers, event agencies, freight forwarders/logistics providers, consultants), as well as **third-party intermediaries** likely to act **on behalf of the Group** or **in interaction** with sensitive third parties (authorities, healthcare facilities, public/private buyers, professional organizations, etc.).

A **"Third-Party Intermediary"** refers to any individual or legal entity mandated, directly or indirectly, **to represent, negotiate, influence, obtain, facilitate, or secure** a decision, operation, or relationship for the benefit of the URGO Group—particularly when it involves **external interactions** at risk (agents, distributors, business introducers, local representatives, market access/regulatory affairs consultants, lobbyists, commission agents, customs brokers, etc.).

In this regard, **a consultant** may fall into this category **when they are required to interact with third parties** (e.g., authorities, investigators/facilities, committees, external organizations) **on behalf of, for the account of, or in the interest of URGO.**

Acts of corruption, influence peddling, or more generally integrity breaches committed by a third party can engage the Group's liability and expose its employees to disciplinary, civil, and criminal consequences. A significant proportion of corruption cases involve third parties (intermediaries, consultants, service providers), hence the need for heightened vigilance.

RULES TO FOLLOW

Before using a third party, ensure that the relationship is **justified, documented, and controlled.**

In practice, you must ensure that the following conditions are met:

- **Need and legitimacy:** The use of the third party meets a real and identified need; their missions are defined, necessary, and proportionate.
- **Selection and integrity:** The reputation, legitimacy, competence, and integrity of the third party are verified according to the applicable internal procedure (screening/due diligence), and the decision is documented.
- **Contractualization:** No commitment should be made without a written contract precisely describing the services, deliverables, duration, and remuneration, and including anti-corruption clauses.
- **Remuneration and payments:** Remuneration must be lawful, consistent with the market, proportionate to the service provided, and paid only against a compliant invoice and proof of completion.
- **Traceability and control:** All exchanges, validations, deliverables, invoices, and supporting documents must be kept to demonstrate the validity of the choice of the third party and payments.

You must **never** use a third party whose reputation, legitimacy, or integrity has not been verified by the competent departments, nor continue the relationship when serious red flags are not resolved.

WHAT SHOULD ALERT YOU (RED FLAGS)

The following should lead to increased vigilance and prompt you to consult your Compliance officer (and/or Procurement/Legal, as applicable):

- Lack of transparency regarding ownership, beneficial owners, or the identity of subcontractors;
- Lack of demonstrated competence for the mission, or vague "added value" ("network," "access," "relationships");
- Insistent recommendation by a client, healthcare professional, public official, or interested third party;
- Atypical remuneration (high commission, unjustified "success fee," disproportionate fees, off-market prices, poorly detailed "marketing fees" or local budgets);

- Unusual payment requests: advance payment, cash payment, payment via a country unrelated to the service, payment to an account in the name of a third party unrelated to the operation, or splitting of payments;
- Refusal to provide supporting documents, or insufficient, generic, or inconsistent supporting documents;
- Known proximity to authorities, public buyers, healthcare facilities, or decision-makers, without a clear and documented framework;
- Lack of competitive bidding when expected, or bypassing normal procurement/contracting channels.

WHAT YOU MUST REFUSE

You must refuse and escalate—to your manager and, where applicable, your Compliance officer—particularly:

- Any payment **without a contract**, without a compliant invoice, or without proof of service;
- Any payment **in cash** or cash equivalent, or to an account not corresponding to the contracting third party;
- Any request for clearly disproportionate remuneration or not correlated with deliverables;
- Any use of a third party "to arrange," "accelerate," or "secure" a decision by an authority, an inspection, an authorization, market access, or listing, in the absence of a lawful, transparent, and controlled mandate;
- Any attempt to use a third party to indirectly grant an advantage that would be unacceptable if the Group granted it directly.

REFLEXES TO ADOPT

- Verify that integrity due diligence has been **conducted and documented** before selection.
- Ensure that the contract clearly describes **what is done and for how much** (deliverables, milestones, payment terms).
- In case of doubt about an invoice, commission, "marketing fee," or reimbursable expense: **do not pay** and consult your manager and the Compliance function.
- **For any at-risk or sensitive relationship**, retain at minimum:
 - Justification of the need and selection (competitive bidding if

applicable),

- Result of screening/due diligence and required validation(s),
- Signed contract and appendices (scope, deliverables, anti-corruption clauses),
- Invoices, proof of completion, supporting documents for reimbursed expenses,
- Validation of services rendered, and control elements (where applicable).

ILLUSTRATIONS AND CONCRETE SITUATIONS

- A distributor proposes to "manage" access to a hospital and requests an exceptional commission or undisclosed local marketing budget: **suspension of the project and Compliance review** before any commitment.
- A "network" consultant claims to be able to obtain authorization or accelerate registration through their connections: **refusal** and escalation (risk of influence peddling).
- A supplier invites a Purchasing member to a prestigious external event during a tender period: **refusal**, because decisional context and risk of conflict of interest: **you must refuse this invitation** as it violates URGO Group policy regarding invitations to external events during tenders. The supplier could thus take advantage of the opportunity to request, in return, information about the ongoing tender process to stand out from competitors. You could also be suspected, rightly or wrongly, of disclosing information enabling them to succeed. You must inform your manager or Compliance Officer immediately.
- A service provider invoices poorly described services ("commercial support," "communication," "studies") without convincing deliverables: **no payment** until the reality of the service is established.
- A supplier requests payment to an account opened with a bank located in a country that is not the supplier's country of residence, without satisfactory explanation: **you must refuse this payment** and inform your manager or Compliance Officer immediately.

RECRUITMENT AND CAREER MANAGEMENT OF EMPLOYEES

WHAT ARE WE TALKING ABOUT?

Recruitment, career management, and employee evaluation must be conducted based on **objective, transparent, and documented criteria**. However, these processes can be manipulated (favoritism in recruitment, fictitious employment, etc.) to obtain or retain an undue advantage (business, administrative decision, preferential treatment): these practices expose the Group to risks of corruption, influence peddling, and conflicts of interest.

RULES AND PRINCIPLES (WHAT IS EXPECTED)

- **Primacy of skills:** Recruitment and career development decisions (hiring, internship, apprenticeship, promotion, variable remuneration, evaluation) are based solely on criteria related to skills, experience, job requirements, and performance.
- **Normal process:** The usual channels (job posting, selection, interviews, HR/management validation) must be respected; any deviation must be justified and documented.
- **No quid pro quo:** A recruitment, internship, or career development must never be offered, suggested, or granted in exchange (even implicitly) for a favor, a business opportunity, an expected decision, or to "maintain" a relationship.
- **Prevention of conflicts of interest:** Situations of proximity (candidate close to an employee, client, supplier, public official, etc.) must be declared to organize, where applicable, preventive measures (removal as decision-maker, reinforced validations).
- **Evaluation and exemplarity:** Managers ensure that employee

evaluations include respect for internal rules, particularly those relating to ethics, compliance, and the fight against corruption (expected behaviors, respect of procedures, traceability).

POINTS OF ATTENTION (WHAT SHOULD ALERT YOU)

- Insistent recommendation of a candidate by **a client, supplier, intermediary, or public official**, accompanied by allusions to an expected benefit (business, contract, decision, authorization, permit, listing);
- Request to bypass the HR process ("no need for an interview," "it's settled," "we'll take them quickly");
- A position, internship, or mission created "tailor-made" without real need or with vague missions;
- An application linked to a situation where a decision is expected from a third party (tender, negotiation, control, authorization, grant, etc.).

ARE PROHIBITED

- Any hiring, internship, apprenticeship, or HR benefit granted in connection with a consideration (even implicit);
- Any bypassing of the recruitment process without justification and adequate validation;
- Any **fictitious employment** or mission without real and verifiable content.

REFLEXES TO ADOPT

- Keep a record of key steps (selection, interviews, criteria, validations).
- In case of a "sensitive" recommendation, inform your hierarchy and consult **your HR and Global Compliance Department via your Compliance Officer** to assess the measures to be implemented (removal as decision-maker, reinforced validations, etc.).
- In case of doubt, refrain from making any promises and remember that all applications follow the standard process.

ILLUSTRATIONS AND CONCRETE SITUATIONS

- During recruitment, you learn that a candidate is a close associate of an elected official/public agent while a file (authorization, subsidy, permit, control) involving the Group is underway with the relevant administration. -> Request analysis by **your HR and Global Compliance department via your Compliance Officer** to organize prevention measures (decision-maker withdrawal, enhanced validations).
- A colleague sends you a close associate's CV and asks you to "favor them" or avoid the normal process. -> It is not prohibited for a candidate to be recommended, but the application must follow the usual HR process and be evaluated on objective criteria; refuse any unjustified exception.
- A consultant sends you a close associate's CV for an internship, while this service provider is in renewal discussion or selection phase. -> Process the application only via the HR process and report the situation to contact **your HR and Global Compliance department via your Compliance Officer** (risk of conflict of interest).
- An employee shows signs of non-compliance. You are suggested to improve their evaluation, grant them a promotion, or rapid mobility so they leave the scope (or to "reward" them for their silence). **Refuse any HR decision of convenience**; secure treatment via HR and, depending on the signal's nature, the **Global Compliance Department** and document the decision.

FACILITATION PAYMENTS

WHAT ARE WE TALKING ABOUT?

Facilitation payments are **unofficial payments** (as opposed to legitimate and official duties and taxes) or the granting of any advantage, even of small value, **paid to a public official** (or through an intermediary) **to facilitate or accelerate** an administrative formality or a "routine" service (e.g., customs clearance, issuance of a permit/license, inspection, registration, visa, connection, etc.).

They differ from a "classic" bribe in that they often aim to **speed up** a procedure to which one believes they are entitled; however, they remain, in most countries, **assimilated to acts of corruption**.

RULES AND PRINCIPLES

- **Prohibition:** The URGO Group **strictly prohibits** facilitation payments, even if they are tolerated or "customary" locally.
- **Exception – Safety:** An exception can only be considered if the payment is **the only solution** to protect the **health, safety, or physical integrity** of an employee (or a third party under the employee's responsibility).
- **Traceability and alert:** Any situation of request (even if refused) must be reported **without delay to the manager or Compliance officer or Global Compliance Department** and documented. If the "safety" exception has been used, a detailed report must be made **as soon as possible**.

Examples:

- May fall under the "safety" exception: payment required to access **emergency care** when safety/health is genuinely at stake.
- Remain **prohibited**: unofficial payments solely aimed at **expediting** a formality (e.g.: visa issuance, file processing, obtaining authorization) when safety is not threatened.

REFLEXES TO ADOPT

- **Require an official receipt** (receipt, invoice, public tariff) for any payment requested by an administration; at the slightest doubt, refrain and consult [**manager + Compliance**].
- **Never pay in cash** or through an informal channel; prefer official and traceable channels.
- In case of pressure (customs, inspection, registration), **do not handle it alone**: escalate immediately to your Manager, **your Compliance Officer, or your Global Compliance Department**.
- If the "safety" exception is implemented: keep **a detailed file** (date, place, identity/function of the contact if possible, amount, circumstances, witnesses, available supporting documents).

ILLUSTRATIONS AND CONCRETE SITUATIONS

- An authority requests "processing fees": they are only acceptable if **published and justified** (official document); otherwise, escalate.
- A public agent requests switching the discussion to a **private channel** (personal email / private phone): **warning signal, inform without delay alerte.compliance@group.urgo.com**.
- A payment is requested to "unblock" a license, registration, inspection, or customs clearance without **official supporting document**: refuse and escalate.

DONATIONS, PATRONAGE AND SPONSORSHIP

WHAT DO DONATIONS, PATRONAGE AND SPONSORSHIP COVER?

- **A donation** is a contribution (financial or in-kind, including product donations) given without commercial consideration to support a cause or organization.

- **Patronage** is financial or material support provided to a legal entity for a specific project or event; any potential consideration is limited and strictly regulated.
- **Sponsorship** is support given in exchange for visibility or enhancement of the Group's image (e.g., logo, mention, presence on media).

WHY ARE THESE OPERATIONS REGULATED?

These contributions can be legitimate and consistent with the Group's values. However, under certain circumstances, they can be used—or perceived—as a means to influence a decision, obtain an undue advantage, or circumvent applicable rules on benefits. Therefore, they must be **justified, transparent, traceable, and validated** according to the internal procedure.

GENERAL RULES (WHAT IS EXPECTED)

A donation, patronage, or sponsorship operation is only possible if:

- It pursues a **clear and documented objective** (public interest, identified project, consistency with URGO values);
- It is **authorized** by law and applicable local rules;
- It is **independent** of any expected decision from the beneficiary (or a person linked to the beneficiary);
- It is **formalized and traceable** (file, validations, supporting documents, accounting record);
- It follows **the validation procedure described in the Annex.**

ARE PROHIBITED (UNDER ALL CIRCUMSTANCES)

The following are prohibited under all circumstances:

- Contributions made **in cash**;
- Payments to a **personal account** or an account **unrelated** to the beneficiary;
- Contributions granted **in exchange** (even implicitly) for an advantage (contract, listing, preferential treatment, intervention by an authority, etc.);

- Contributions made **during or in connection with** a tender, contract negotiation, listing/purchase decision, inspection/audit, regulatory/administrative decision;
- Contributions to organizations whose purpose or activities lead to political financing (parties, campaigns, unions);
- Contributions when the beneficiary has a direct or indirect **interest conflict** with a URGO employee (or a close associate) not treated according to "conflict of interest" rules.

SITUATIONS REQUIRING HEIGHTENED VIGILANCE

Special attention is required when:

- The beneficiary (or its managers) is **linked to a public official, a healthcare professional, or an organization in which a healthcare professional holds responsibilities** or a decision-maker likely to influence a Group activity;
- The request comes from a **customer/prospect/partner** or is "suggested" by a third party involved in a business relationship;
- The operation seems **urgent**, insufficiently justified, or accompanied by unusual payment instructions.

In these situations, the initiator consults **the Global Compliance Department** (or the Compliance officer) **before** any commitment.

PROCEDURE AND INTEGRITY CHECKS

Every operation follows the **Annex** and includes the checks provided by the **internal procedure for verifying the integrity of third parties/beneficiaries**, managed by the **Global Compliance Department** (or its local officer). In case of doubt, **refrain** and consult your Compliance officer.

ILLUSTRATIONS (EXAMPLES)

- A mayor solicits a donation to a local association, while an administrative decision (authorization, subsidy, provision) concerning URGO is underway: **enhanced vigilance, mandatory Compliance opinion.**

- A municipality seeks a funder; an elected official indicates they can "facilitate" a decision in exchange for sponsorship: **refusal and reporting**.
- A representative of a healthcare establishment suggests that philanthropy or sponsorship would facilitate obtaining a favorable decision (access to an establishment, institutional partnership, project support).
-> **Refusal** of the operation and **reporting** without delay.
- A request for philanthropy or sponsorship comes from a learned society at the time of developing recommendations on the use of Group products.
-> **Enhanced analysis**, formal validation and, where applicable, **refusal** if a risk of appearance of quid pro quo persists.
- **Personal or functional link**: the prospective beneficiary of philanthropy or sponsorship is directed or administered by a healthcare professional, public decision-maker, or expert likely to influence, directly or indirectly, the use, recommendation, or purchase of URGO Group products.
-> **Enhanced analysis**, formal validation and, where applicable, refusal if a risk of appearance of quid pro quo persists.

LOBBYING

DEFINITION

Lobbying refers to actions aimed at **influencing a public decision**, particularly the content of a law, decree, regulatory act, recommendation, or decision by an authority, by communicating, on one's own initiative, with public decision-makers.

These activities are **regulated by law** (particularly in France) and, where applicable, by local regulations abroad.

RULES AND PRINCIPLES

Lobbying can be legitimate. However, it must be conducted **transparently**, with a high level of ethical standards, and **only** by employees **expressly authorized** in the course of their duties.

Consequently:

- Only **authorized** individuals can engage in lobbying activities on behalf of the URGO Group;
- Any lobbying activity must be conducted **in accordance with the applicable internal URGO procedure** (governance, traceability, validation, reporting, communication rules, possible use of external firms, etc.);
- It is prohibited to use practices that could be qualified as **corruption, influence peddling**, or undue advantage (inappropriate gifts/invitations, promises, consideration, etc.);
- The use of a public affairs firm/external consultant is only possible in compliance with the internal framework (selection, contract, anti-corruption clauses, and, if applicable, integrity verification).

REFLEXES TO ADOPT

- If you are required to interact with a public decision-maker: **ensure you are authorized** and apply the internal URGO procedure.
- In case of uncertainty (qualification as "lobbying" or not, scope, public interlocutor, sensitive context): **consult your Compliance officer before any action.**
- You wish to organize an exchange with an authority to present a viewpoint on a draft text: the action must be **prepared, validated, and traced** according to the internal URGO procedure.

ILLUSTRATION AND CONCRETE SITUATION

An external firm proposes to "activate its networks" in exchange for variable fees tied to results: this is a **warning signal**.

-> Contact the Global Compliance Department (or your Compliance Officer) and refuse any non-compliant approach.

MERGERS AND ACQUISITIONS, JOINT VENTURES, AND INVESTMENTS

DEFINITION

These operations include the total or partial acquisition of a company/ activity, the creation of a joint venture, or any structuring partnership or investment.

PRINCIPLES AND RULES TO FOLLOW

These operations can expose the Group to significant risks (corruption liabilities, non-compliant commercial practices, sensitive third parties). Therefore, they must be conducted within the framework of the **internal URGO procedure** and integrate, proportionate to the risk, an anti-corruption and integrity component.

Before any binding decision, ensure in particular that:

- An **integrity due diligence** is conducted and documented (at a minimum: history of incidents, governance, gift/invitation practices, sponsorship/donations, use of intermediaries, interactions with public officials/healthcare professionals, internal/compliance control);
- Contracts include appropriate **anti-corruption clauses** (declarations/guarantees, audit rights, remediation mechanisms, suspensive conditions if necessary, termination);
- An **integration/remediation plan** is provided when the operation is completed (alignment of policies, review of third parties, training, corrective actions).

Heightened vigilance is required when the activity involves high-risk areas, tenders, or intermediaries/distributors.

REFLEXES TO ADOPT

In the presence of a point of doubt (lack of transparency, at-risk third parties, atypical remuneration, pressure to accelerate): **do not**

conclude and alert the Global Compliance Department or the Legal Department (as applicable).

ILLUSTRATIONS AND CONCRETE SITUATIONS

- **Acquisition of a distributor/local importer:** the target works with "agents" remunerated as a percentage of turnover, without written contracts or detailed supporting documents. **Warning signal:** risk of intermediaries potentially used to pay undue advantages – enhanced due diligence / contractual and operational remediation before closing must be conducted.
- **Minority equity stake / strategic investment:** the partner insists on signing very quickly and refuses to provide certain elements (list of intermediaries, gifts policies, sponsorship documentation). **Warning signal:** lack of transparency and time pressure. No signature without documented integrity component and adapted clauses (audit, remediation, exit).
- **Acquisition of a range / commercial assets (product portfolio, sales force):** discovery of a former commercial promotion program (points/benefits) set up with pharmacies, difficult to trace and managed via a service provider. **Warning signal:** possible requalification as undue advantage depending on terms. Qualification, documentation, cessation security, verification of absence of ongoing practices, integration of specific controls are necessary.

CONFLICTS OF INTEREST

WHAT DOES CONFLICT OF INTEREST COVER?

A **conflict of interest** exists when a URGO Group executive or employee (or, in some cases, a third party acting for the Group) finds themselves in a situation where **a personal interest** (financial, family, professional, associative, moral) **may influence, or appear to influence**, the objective exercise of their functions or a decision made on behalf of the Group.

A conflict of interest does not necessarily imply wrongdoing: **it is the risk (or appearance of risk)** that must be identified and addressed.

As a healthcare company, these situations require particular vigilance: in particular, there may be a conflict of interest when the URGO Group uses third parties (individuals or legal entities) who are placed in a situation where their personal interest competes with their mission, function, or usual position.

PRINCIPLES AND RULES TO FOLLOW (WHAT IS EXPECTED)

The following general principles—set out in the Ethical Charter—apply:

- **Transparency:** Any **actual, potential, or even apparent** conflict of interest must be declared as soon as it is identified.
- **Abstention:** The person concerned **withdraws from the decision-making process** (selection of a supplier, validation of a contract, recruitment decision, etc.) until the situation has been analyzed and framed.
- **Traceability:** The declaration and measures taken (e.g., withdrawal, double validation, competitive bidding) must be justifiable.
- **Proportionality:** The response is adapted to the risk: some situations are managed by a simple declaration and a framing measure; others require refusal or reassignment.

Special Vigilance: Risk of Conflicts of Interest Involving Third Parties

The URGO Group also ensures that third parties (suppliers, consultants, distributors, etc.) **are not placed in a situation of conflict of interest** that could bias a decision or a commercial relationship.

In this regard, the following situations require heightened vigilance:

- A third party recommended/designated by a person in a position of influence (public official, decision-maker, key client, etc.);
- A third party in which a URGO executive/employee (or a close associate) has an interest (ownership, family connection, business relationship);
- A third party involved in a sensitive activity (institutional relations, tenders, listing/purchasing, events, communication) without sufficient

transparency regarding their interests.

DECLARATION/REVIEW CHANNELS

The employee **promptly reports** any conflict of interest situation (actual or potential) **to their manager** and, depending on the nature of the issue, **involves**:

- **Human Resources**, when the situation concerns recruitment, mobility, dual activity, family/close relationship, or more generally a situation related to the employment relationship;
- **The Compliance officer**, when the situation involves or may involve a third party (supplier, intermediary, client, healthcare professional, public official), a procurement/tender process, interaction with an authority, or a risk of corruption/influence peddling.

FORMALIZED DECLARATION ("CONFLICT OF INTEREST DECLARATION FORM")

When the Group has implemented, for certain functions, organizations, or identified populations, **a formalized declaration obligation via a dedicated form**, the individuals concerned are **informed** (e.g., internal communication/manager/HR/Compliance) and must complete the declaration according to the applicable modalities.

In any case, **even in the absence of a formalized obligation**, any conflict of interest situation (or appearance of conflict) must be **declared** through the above channels.

REFLEXES TO ADOPT

Before acting or deciding, ask yourself the following questions:

- **Do I, or someone close to me, have a personal interest** (financial, family, associative, professional) related to the decision?
- Could the situation **be perceived** as biased, even if I am convinced of remaining objective?

- Can I **describe and justify** the decision without discomfort (internally/in case of audit)?
- Does the situation require **competitive bidding**, additional validation, or my withdrawal from the process?

In case of doubt: **do not decide alone, declare**, and consult your manager, Human Resources, or Compliance officer.

ILLUSTRATIONS AND CONCRETE SITUATIONS

- **A collaborator's spouse owns a service provider that the entity is considering using.** Even if the employee is not the "final decision-maker," there is a risk of conflict of interest or, at the very least, appearance.

-> **Conduct to adopt:** disclose the situation; withdraw from the process (selection/validation/payment); organize competitive bidding; document and trace validations.

- **An employee involved in purchasing decisions is considering investing in a company that supplies (or wishes to supply) the URGO Group.**

-> **Conduct to adopt:** make a prior disclosure; have the situation analyzed; depending on the case, implement supervisory measures (withdrawal from concerned decisions, enhanced control) or note an incompatibility.

- **A close associate participates in a tender related to a project on which the employee works, and they have access to confidential information (budget, specifications, criteria).**

-> **Conduct to adopt:** disclose immediately; withdraw from the file; secure confidentiality (access restriction, task separation, exchange traceability).

- **A healthcare professional considered for a consultant mission is also personally involved in a structure likely to influence listing/usage decisions for URGO Group products (e.g.: association, learned society, healthcare establishment, etc.).**

-> **Warning signal:** A risk of conflict of interest exists when contracting with a healthcare professional practicing within a public function while they are called upon in their functions to rule on URGO Group activity and do not report it in their Public Declaration of Interests.

-> **Conduct to adopt:** request prior analysis with the Compliance

Officer; supervise the relationship (verifications, contractual clauses, transparency/traceability); if the risk cannot be properly controlled, review the choice of stakeholder.

DOCUMENTATION, ACCOUNTING RECORDING, AND ARCHIVING

OBJECTIVE

The administrative and accounting traceability of acts and payments must be ensured in a faithful, complete, and sufficiently detailed manner to demonstrate their legitimacy. Imprecise or incomplete documentation can expose the Group to a risk of non-compliance and be perceived as concealment.

RULES AND PRINCIPLES

Each employee ensures that:

- **Any expense or payment** (services, commissions, discounts, benefits, fees, reimbursements) is based on an **identified professional purpose and is documented** (contract/purchase order where applicable, compliant invoice, proof of service, list of participants and purpose of the meal/event, expense receipts, etc.);
 - Entries and supporting documents reflect **reality: exact nature, amount, date, beneficiary, service provided, and reference to the file/contract;**
 - Payments are made **only:**
 - To the **contractual beneficiary** (or to an account clearly linked to them),
 - **Against a properly issued invoice,**
 - After the required **internal validations** (procurement procedures/expense reports/accounting controls);
 - Documents are **kept** in accordance with internal archiving rules

and must be producible in case of audit, control, or request from an authority.

RED FLAGS

- **Non-standard invoice or vague description** ("miscellaneous services," "fees," "support"), without detail or contractual link;
- Request for payment **in cash, to a third-party account**, in a country **unrelated** to the service, or with an **unusual method** (unjustified advance, "fees" without supporting documents, disproportionate commission);
- **Bypassing** processes (lack of contract, service not established, procurement procedure not followed);
- Pressure to pay/validate "quickly," or request **not to leave a trace** (exclusion of interlocutors, "no email," "don't cc me").

REFLEXES TO ADOPT

- **Do not validate** without sufficient and consistent supporting documents; request **a corrected invoice** if necessary.
- In case of doubt: **refrain**, alert your **manager**, and consult **Finance/Accounting and/or the Compliance officer** before taking any action.

IMPLEMENTATION

REFERENCES AND APPLICABLE DOCUMENTS

This Guide sets out the essential principles for preventing and detecting situations of corruption, influence peddling, and conflicts of interest, and to help everyone adopt the right reflexes in daily life. It is supplemented by **procedures, policies, and internal instructions**. These documents specify, where applicable, **the practical modalities, applicable thresholds, approval channels, and expected controls**.

The Global Compliance Department, Human Resources, and the Legal Department, with the support of the relevant teams, assist employees in understanding the Guide, its implementation, and the application of reference procedures.

The Anti-Corruption Prevention Guide is appended to the internal regulations for French legal entities. It must be brought to the attention of all Group employees, both in France and internationally, as well as third parties working on its behalf.

DISCIPLINARY MEASURES

This Guide applies to all URGO Group executives and employees (employees, temporary workers, apprentices, interns) as well as to individuals acting on behalf of the Group (notably certain service providers, consultants, and partners, according to contractually agreed terms).

Any breach of the rules of this Guide, applicable internal policies, or laws and regulations on combating corruption may result in **disciplinary measures**, up to and including **dismissal**, in compliance with applicable labor law and internal procedures (including, where applicable, the Internal Regulations).

Regarding external collaborators (service providers, temporary workers, etc.), the consequences are handled with their employer or company and may lead to contractual measures.

Similarly, any breach by a third party of the expected ethical and anti-corruption commitments may result in the **termination of the relationship** with that third party, in accordance with contractual clauses and the Group's internal rules.

QUESTIONS, ADVICE, AND ALERT SYSTEM

All employees are encouraged to seek advice when a situation seems ambiguous or sensitive. For any questions related to this Guide, internal procedures, or the application of anti-corruption rules, you can contact:

- **Your manager;**
- The **Global Compliance Department** (or your Compliance

officer, where applicable);

- And, depending on the subject, **Human Resources and the Legal Department**.

Additionally, the URGO Group provides a **professional alert system** at alerte.compliance@group.urgo.com, allowing the reporting, including confidentially (and under the provided conditions), of any behavior that may be contrary to this Guide, internal rules, or applicable regulations.

The scope, operating modalities, and guarantees offered to employees wishing to report such facts are presented in the relevant procedure and various Group communication materials. Any alert is handled with the required confidentiality, in compliance with applicable rules.

RESPONSIBILITY AND EXEMPLARITY

The principles and rules of this Guide must be known and respected by all. Everyone, at their level, contributes to preventing risks and protecting the integrity of the URGO Group.

Executives, managers, and site leaders have a particular responsibility: they ensure the dissemination of the Guide, its appropriation by teams, and the exemplarity of behaviors.

They also ensure that at-risk situations are reported appropriately and that necessary arbitrations are made with the expected level of control.



The background is a solid dark blue. It features several abstract white line patterns. At the top, there is a large, stylized 'U' shape formed by multiple parallel lines that curve at the bottom. To the right of this, there are several concentric, semi-circular lines that sweep across the middle of the page. At the bottom right, there is another large, stylized 'U' shape, similar to the one at the top, also formed by multiple parallel lines. The overall aesthetic is clean, modern, and geometric.

ANNEX

ANNEX – VALIDATION PROCEDURE FOR DONATION, PATRONAGE, AND SPONSORSHIP ACTIONS

This procedure applies to all donation, patronage, or sponsorship operations, regardless of the nature of the contribution (financial/in-kind/product donation), the entity, the country, and the beneficiary.

• **Step 1 – Initiator File (Written Request)**

The initiator submits to the General Manager/General Manager a written request containing at least:

1. **Beneficiary:** Full identity (for legal entities: name, registration, address, legal representatives, contact; for individuals: identity, profession, address).
2. **Nature of the operation:** Donation/patronage/sponsorship.
3. **Amount of the operation:** Total amount; schedule; payment methods.
4. **Purpose and justification:**
 - o Objective of the operation, supported project/event, consistency with Group values;
 - o Expected benefits (only in case of sponsorship: visibility/communication/media, etc.).
5. **Context:** Indicate if the operation takes place in a "sensitive" context: tender, contract renewal or negotiation, listing/purchase decision, inspection/audit, expected administrative or regulatory decision, or any situation that could raise doubts about the independence of the beneficiary.
6. **Payment method:** Never in cash; payment only to an account in the name of the beneficiary.

• **Step 2 – Compliance Verification and Opinion (When Mandatory)**

The initiator consults the **Global Compliance Department** (or the Compliance officer) in accordance with the internal procedure;

Special attention is paid if:

- The beneficiary, a manager of the beneficiary, or a related

person is a **public official**: the request comes from a public person or is carried by a structure closely linked to a public person.

- The beneficiary is a **healthcare professional** (individual) or an **organization in which a healthcare professional holds responsibilities** (e.g., association, foundation, learned society, healthcare facility, hospital organization, etc.): the operation may, depending on the country, fall under specific rules applicable to relations with healthcare professionals (e.g., **regulation of benefits/"anti-gifts," transparency of interests**, equivalent local rules).
- Request made or "suggested" by a **customer/prospect/partner**;
- Operation in a **sensitive phase** (tender, negotiation, expected decision, inspection/audit, administrative or regulatory decision);
- Doubt about the reputation, transparency of the organization, or **unusual payment instructions**.

• **Step 3 – Dual Validation**

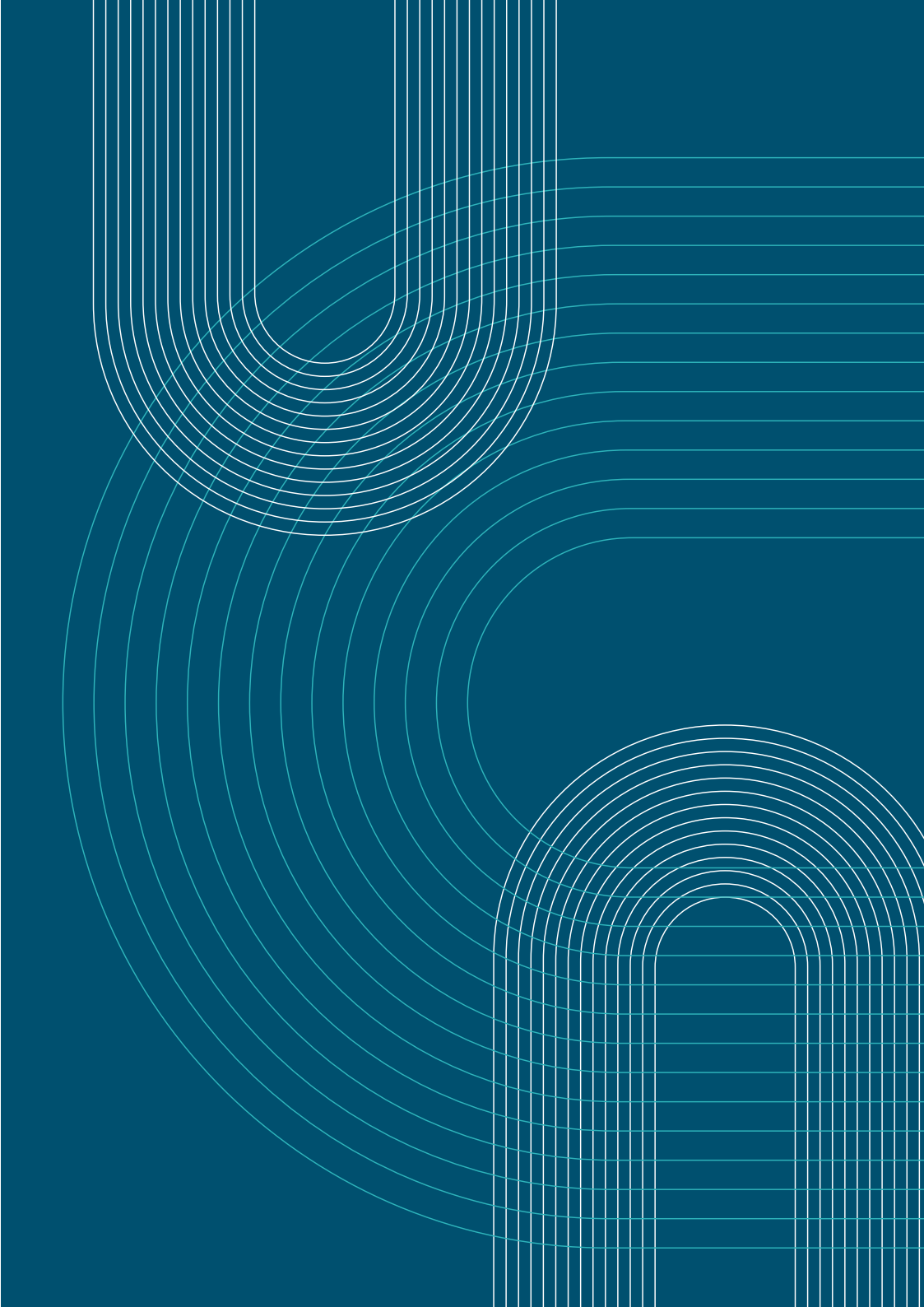
The General Manager/General Manager validates and seeks the written agreement of the Operations Director.

• **Step 4 – Formalization/Recording/Archiving**

The initiator archives all documents justifying compliance with the procedure:

- Written request (Step 1),
- Written validations (Step 3),
- Opinion of the Global Compliance Department, where applicable (Step 2),
- Supporting documents (contract/letter, invoice, proof of payment, visibility media if sponsorship, etc.).

Payments are recorded transparently in the accounting registers; **cash payments** and payments to **personal accounts** are prohibited.



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