

Global Anti-Corruption Compliance Policy



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Purpose

The purpose of this policy is to establish ICON's zero tolerance policy for Bribery and Corruption. It provides information and guidance on how to recognise, address and report Bribery and Corruption issues and highlights applicable procedures to ensure that dealings with third parties are transparent and appropriately documented consistent with applicable anti-bribery laws and regulations.

Scope

This policy applies to all officers, directors (including a non-executive when carrying out his or her duties as a director of ICON plc) and employees of ICON plc, its subsidiaries and branches. Please read the policy carefully to ensure you understand the requirements applicable to you and act in accordance with the policy at all times.

Definitions

Bribery:

The offering or receiving of any benefit or reward for the purpose of securing an undue advantage.

Corruption:

The abuse of a position in order to gain an undue advantage.

Entertainment:

Meals, beverages, and other activities (e.g., sporting, theatre, music or recreational events) involving a Third Party that is not directly related to a business meeting or event.

Facilitation, Payment or Grease Payment:

Small payments or gifts to Government Officials that are made to expedite or obtain the performance of routine, non-discretionary governmental actions.

FCPA: U.S. Foreign Corrupt Practices Act 1977

Gift:

Anything of value given to, or received from, a Third Party in connection with ICON's business. A Gift may be any item, tangible or intangible (e.g., job opportunity), that is exchanged with a Third Party, at no cost to the recipient or at a cost which is less than its commercial value.

Government Official:

Any officer or employee of a government, including legislative, administrative and judicial positions, a public international organisation, a regulatory agency or any department or agency thereof. This

includes doctors, nurses, pharmacists, and hospital or medical administrators working for a wholly or partially government-owned hospital or clinic or other government owned or state-run entity. Even those who work for a government agency or entity for a portion of their time are considered a Government Official. It also includes any foreign political official, political party representative or any candidate for political office.

Hospitality:

Meals, travel, accommodation and other related, incidental expenses provided in connection with business activities. Hospitality does not include Entertainment.

Healthcare Professional ("HCP"):

Any natural person that is a member of the medical, dental, pharmacy or nursing professions or any other person who, in the course of his/her professional activities, may prescribe, purchase, supply, recommend or administer a medicinal product.

Healthcare Organisation ("HCO"):

Any legal person/entity (i) that is a healthcare, medical or scientific association or organisation (irrespective of the legal or organisational form) such as a hospital, clinic, and other care organisation, foundation, university or other teaching institution or medical society and other clinical research organisation or (ii) through which one or more HCPs provide services.

Third party (Third Parties):

A person or organisation that is not ICON or an employee of ICON with whom ICON interacts such as Healthcare Professionals, Government Officials, clients and suppliers.

UKBA: The UK Bribery Act 2010.

References

Global Anti-Corruption Compliance Policy

Global Code of Ethical Conduct

Global Policy on Interactions with Healthcare Professionals

Global Gifts, Entertainment and Hospitality Policy

Global Corporate Sponsorships and Donations Policy

Global Conflicts of Interest Policy

Speak Up Policy

ICON Global Supplier Code of Conduct

Development of Regional Master and Country Level Clinical Trial and Clinical Study Agreements SOP

Negotiation, Finalisation and Execution of Study Agreements, Clinical Trial Agreements and Related Site Documents SOP

Global Supplier List - Onboarding and Management SOP

Site Selection SOP

Policy

1. Policy overview

At ICON we conduct our business in a transparent and ethical manner. ICON prohibits all forms of Bribery and Corruption.

We must never offer, promise, authorise, or provide a payment or benefit to any Third Party, including Government Officials and Healthcare Professionals, in an attempt to improperly influence any act or decision of that Third Party to obtain or retain business, or to secure any improper advantage for ICON, our business partners or ourselves individually. Bribery and Corruption are inconsistent with ICON’s culture and values and violates our Global Code of Ethical Conduct and applicable anti-bribery and anti-corruption laws including the FCPA, the UKBA, the U.S. Anti-Kickback Statute and similar laws and regulations across the globe. See **Appendix 1** for further information on the applicable legal frameworks.

We must ensure that, in our dealings with Third Parties, we comply with all applicable laws, regulations, professional requirements or industry codes of conduct or practice.

This policy applies regardless of the local regulatory environment and whether compliance with the policy will result in lost business.

Failure to comply with applicable anti-bribery and anti-corruption laws may result in substantial civil and criminal penalties for ICON and you personally. Penalties may include imprisonment, fines, forfeiture and other criminal and civil penalties. A Bribery-related investigation could result in significant reputational harm.

2. Transactional Guidance

2.1 Prohibited Payments

We must never pay, offer, authorise, or promise to pay, indirectly or directly, anything of value to any Third Party, including any Government Official or Healthcare Professional, for the purpose of inducing or influencing such person or entity to, in any way, assist ICON or its business partners in obtaining or retaining business or securing any improper advantage.

We must also never pay, offer, authorise, or promise to pay, directly or indirectly, anything of value to Third Party, such as a supplier, consultant or third-party

agent, if you suspect or have reason to believe that the payment or promise to pay will be offered or given to any Third Party (including any Government Official or Healthcare Professional) for the purpose of inducing or influencing such person or entity, in any way, to assist ICON in obtaining or retaining business or directing business to any person or securing any improper advantage.

Examples of Prohibited Payments and Conduct include:

- Discussing, providing or offering any benefit or reward to a Third Party for the purpose of securing any undue or improper advantage for ICON or on behalf of an ICON client.
- Payment of a “gratuity” or other after-the-fact discretionary payment to a Government Official or other individual with decision making authority in connection with a transaction, regulatory inspection or approval.
- Paying for unnecessary travel in a contract to induce a Government Official or other individual with decision making authority to enter into an agreement with ICON.



2.2 Facilitation Payments

Facilitation Payments, sometimes called Grease Payments, to Government Officials are prohibited and must not be paid under any circumstances.

Payments to a government agency or regulator for legitimate business purposes (as opposed to paying an employee or official of such an agency or regulator in their personal capacity) is permitted. If you are asked to make a Facilitation Payment, report the request immediately to the Ethics and Compliance team through the Legal Portal available in MyICON or directly at [ICONlegal.onit.com](https://iconlegal.onit.com).

An example of a Facilitation Payment:

An unauthorised “expediting” fee payment to a Government Official in his/her personal capacity (as opposed to paying the relevant government body) to obtain or fast-track a permit, visa or other service

2.3 Gifts, Entertainment and Hospitality

As described more fully in ICON's Global Gifts, Entertainment and Hospitality Policy, you must only exchange Gifts, Entertainment and Hospitality with business-related contacts if such activities are reasonable, appropriate and infrequent. Gifts, Entertainment and Hospitality that are intended to secure or appear to secure preferential treatment, business influence or improper commercial advantage are prohibited.

Giving or receiving a Gift, Entertainment or Hospitality that is intended to influence a business-related decision may be illegal. If you are offered a Gift, Entertainment or Hospitality, consider carefully not just whether you think it could influence your judgment, but also how others would view it.

It is important to note that the intention and timing of a Gift is important. You should avoid giving or receiving Gifts, Entertainment or Hospitality during any of the following Sensitive Periods:

- ICON is in the tender evaluation process with the Third Party;
- A Third Party has a pending application for business with ICON or is undergoing due diligence or selection assessment by ICON;

- During a Sponsor assessment or audit of ICON (this excludes standard lunch/refreshments offered to visiting guests/Third Party personnel); or
- When there are potential and/or unresolved quality, service delivery, regulatory or other issues involving the Third Party (e.g., suspected GCP non-compliance) that might impact ICON's work.

If you have any doubt, do not give or accept the Gift, Entertainment or Hospitality or seek advice from your People Leader and/or the Ethics and Compliance team through the Legal Portal available in MyICON or directly at [ICONlegal.onit.com](https://iconlegal.onit.com).

The Global Gifts, Entertainment and Hospitality Policy establishes spending limits and pre-approval requirements on a regional basis to ensure compliance with applicable local law, customs and norms. Consult this guidance prior to giving or receiving Gifts, Entertainment or Hospitality. In addition, you should review and be familiar with any additional local Gift, Entertainment and Hospitality requirements or Sponsor restrictions in advance of any Third Party exchanges, as they may have more restrictive limits and approval thresholds. If a conflict arises between this policy and local, regional or Sponsor requirements, the most restrictive standard must be followed.

Please consult the Global Gifts, Entertainment and Hospitality Policy before providing or receiving any Gift, Entertainment or Hospitality.

2.3.1 Additional considerations regarding Gifts, Entertainment and Hospitality involving Government Officials

We must apply particular vigilance if considering giving or receiving a Gift, Entertainment and/or Hospitality from/to a Government Official as these should be limited to the authorized circumstances, regional spending limits and approval requirements established in the Global Gifts, Entertainment and Hospitality Policy.

2.4 Political Contributions

Corporate funds, services, or facilities may not be paid or given to any candidate for political office, political party, officer or employee thereof without prior company approval. Please refer to the Global Code of Ethical Conduct which contains further guidance.

3. Anti-facilitation of tax evasion

ICON is committed to upholding all laws relevant to countering tax evasion in all the jurisdictions in which we operate and takes a zero-tolerance approach to facilitation of tax evasion.

We must all ensure that we, or anyone on our behalf, does not:

- a) engage in any form of facilitating tax evasion;
- b) aid, abet, counsel or procure the commission of a tax evasion offence by another person;
- c) fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax or any suspected fraudulent evasion of tax by another person, in accordance with this policy;
- d) engage in any other activity that might lead to a breach of this policy; or
- e) threaten or retaliate against another individual who has refused to commit a tax evasion offence or who has raised concerns under this policy.

If you believe or suspect any tax evasion has occurred, has been attempted or may occur in the future, you must immediately report via the appropriate channels set out in section 6, on page 7.

Examples of tax evasion:

- If an employee, supplier or HCP asks to be paid into an offshore bank account, without good reason or in violation of local law;
- A supplier asks to be paid in cash, indicating that this will mean the payment is not subject to tax; or
- A Third Party with whom ICON does business asks us to change the description of services rendered in a way that seems designed to obscure the true nature of the services provided.

4. Third Party engagements

ICON holds its Third Parties to high standards. Suppliers, including consultants or other agents, are prohibited from engaging in Bribery. We must never ask a supplier or other Third Party to engage in any activity prohibited by this policy. ICON could face legal and regulatory fines and penalties for Bribery and Corruption committed by a Third Party on behalf of or that benefits ICON.

Suppliers must formally agree to comply with all applicable anti-bribery and anti-corruption laws and regulations and act in accordance with the principles established in ICON's Global Supplier Code of Conduct. Suppliers are also screened and monitored to identify Bribery, Corruption and other legal risks.

5. Accurate books and records

Everyone must take steps to ensure that the company's books and records accurately and fairly reflect, in reasonable detail, all transactions and dispositions of assets. Accounts and other records of transactions must be complete and accurate. This includes any Gifts, Entertainment, Hospitality, charitable donations and expense claims submitted. No undisclosed or unrecorded fund or asset may be established or maintained for any purpose.

We must also ensure that ICON's internal accounting controls are adhered to in order to ensure that transactions are executed in accordance with required internal spend authorisations.



6. Reporting potential policy violations/ non-retaliation

ICON has an open-door policy that encourages everyone to raise any concerns and report violations or potential violations of this policy. Even if you only suspect that a violation of this policy has occurred or has the potential to occur, you should Speak Up. See **Appendix 2** outlining potential Bribery and Corruption red flags.

People Leaders are responsible for supporting compliance with this and other policies by maintaining an open door for their team members and others who may reach out to them.

If you do not feel comfortable speaking up to your People Leader, or if it is not practical under the circumstances, or you have reported to your People Leader but do not feel the issue has been adequately addressed, you may choose to make a report through appropriate internal channels outlined in the Speak Up Policy.

Reports may also be made via ICON's Speak Up global helpline, Ethics Line. Ethics Line is administered by an independent company, is available 24 hours a day, 7 days a week, and can accommodate calls in more than 75 languages. Reports may be made online, by phone or by mobile.



Ethics Line

Ethics Line can be accessed via the MyICON homepage, directly at [ICON.ethicspoint.com](https://www.icon.ethicspoint.com) or via QR Code.

In all instances where a concern is raised on a confidential or anonymous basis, every effort will be made to ensure that information relating to a reported violation is kept confidential and communicated on a need-to-know basis only.

Retaliation against anyone for Speaking Up in good faith about actual or suspected breaches of this policy is prohibited. See our Speak Up Policy for further guidance on this.

7. Breach of this Policy

Violation of this policy is contrary to the terms and conditions of your employment at ICON. If, following an investigation, a breach is found to have occurred, the breach may be grounds for disciplinary action up to and including termination of employment consistent with applicable law.

8. Responsibilities and Implementation

We are all individually responsible for ensuring we adhere to the principles and rules set out in this policy. People Leaders are also responsible for promoting compliance with this policy within their area of functional responsibility, to lead by example, and to provide guidance to their teams

The Ethics and Compliance team are responsible for the design and implementation of ICON's anti-Bribery and anti-Corruption compliance program and this policy. The team are always available to provide clarification and guidance on these matters. Please contact the Ethics and Compliance team through the Legal Portal available in MyICON or directly at [ICONlegal.onit.com](https://www.iconlegal.onit.com).

If in doubt, please reach out.



Document history

| Effective date | Version | Brief summary of changes |
|----------------|---------|---|
| 11 Nov 2013 | v.1 | Document created |
| 10 Nov 2014 | v.2 | Updated procedural reference and details for reporting. |
| 19 Jan 2016 | v.3 | Low level update. Update to formatting and references. |
| 19 Dec 2016 | v.4 | Update to policy format style. |
| 14 Mar 2017 | v.5 | Minor typographical update. |
| 12 Mar 2018 | v.6 | Update to references and additions relating to: – ICON values – Anti-facilitation of tax evasion. |
| 11 Mar 2024 | v.7 | Medium level update to align definitions and cross references across policies sponsored by Ethics and Compliance program. |

APPENDIX 1

Overview of key applicable anti-Bribery and anti-Corruption laws and codes

Countries around the globe that ICON operates in have increasingly robust national laws prohibiting Bribery and Corruption. In addition, there are international non-governmental organisations (e.g., Transparency International) and conventions (e.g., the Convention on Combating Bribery of Foreign Officials in International Business Transactions (“OECD Anti-Bribery Convention”), signed and ratified by approximately 40 countries and the U.N. Convention against Corruption signed by 140 countries), focused on combating global corruption.

In the U.S., the FCPA is a U.S. federal law that prohibits making or promising to make, directly or indirectly, any payment of money or object of value to any foreign official of a government or a political party or candidate for political office which is for the purpose of inducing or influencing such person to act in any way to assist in obtaining or retaining business or other improper advantage.

The FCPA also requires that the company’s books, records and accounts be kept in reasonable detail to accurately and fairly reflect all transactions made. The FCPA applies broadly to interactions by the company with foreign government officials around the world, and in many cases can give rise to liability even where the corrupt act takes place entirely or mostly outside the United States.

The UKBA is broader than the FCPA in several respects and prohibits the offering or receiving of any bribes not just those involving foreign public officials. Significantly, the UKBA introduces a corporate offence of failing to prevent bribery by persons associated with a company or performing services on a company’s behalf. The corporate offence applies to any organisation carrying on all or part of its business in the UK and may include acts of Bribery and Corruption committed overseas. Facilitation Payments as described above are not permitted under the UKBA.

The PhRMA Code and EFPIA Code also sets forth standards and principles for associated pharma companies in their interactions with HCPs in order to protect patients from undue financial influences on HCPs’ medical decisions. ICON Policies are aligned with those principles.

This policy is also aligned with other anticorruption legislations as the Ireland Criminal Justice (Corruption Offences) Act 2018 and France Sapin II Law.

When acting on behalf of our Sponsors, we must ensure we are aware that specific legal and industry code requirements are applicable and may vary depending on jurisdiction and Sponsor.

APPENDIX 2

Bribery and Corruption Red Flags

Below you can find a non-exhaustive list of potential red flags. If any one or more of these exist or come to light during due diligence or otherwise during the course of ICON's business they should be reported in accordance with **Reporting Potential Policy Violations**, section 6, above:

- A refusal by a third party to adhere to ICON's Global Supplier Code of Conduct (where applicable), in the absence of their own equivalent code or standards;
- A third party requests ICON to prepare false invoices or any other type of false documentation;
- If ICON becomes aware that a third party has convictions or charges for violation of local or foreign laws or regulations relating to Corruption and/or the award of government contracts;
- Unexplained or inadequately explained termination of the business relationship by another company that may suggest unethical behaviour;
- Requests for over-invoicing or that all or a part of a payment be paid in another country in cash or otherwise untraceable funds;
- Over reliance by suppliers on political/government contacts rather than relying on knowledgeable staff and investment of time to deliver the services contracted to ICON;
- A desire to keep the business relationship secret - a potential third-party supplier offers an incentive in order to receive confidential information during a pre-bidding or bidding stage;
- A client requests that an ICON employee provide a benefit or item of value to a clinical investigator that is not transparently reflected in the written agreement with the investigator or because the client employee does not want to be seen providing this directly;
- A demand for direct payment or other benefit from a local or national Government Official, before the official or his/her agency will take certain action, such as: approve a local regulatory or work permit authorisation application; clear items through customs; settle a tax dispute; or provide a report favourable to ICON or its clients;
- Excessive commissions to third-party agents or consultants or third-party "consulting agreements" that include only vaguely described services;
- A supplier offers a benefit to an ICON employee to overlook "out of spec" or inferior goods or services;
- The third-party is related to or closely associated with the foreign official or became part of the transaction at the express request or insistence of the Government Official;
- The third-party is merely a shell company incorporated in an offshore jurisdiction and/or requests payment to offshore bank accounts;



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