



APPENDIX A

GILEAD SCIENCES, INC. ANTI-CORRUPTION AND ANTI-BRIBERY POLICY (AS AMENDED ON JANUARY 22, 2015)

1. Purpose of Policy

At Gilead, we are committed to the highest standards of ethics and integrity in all our activities. This policy (“**Anti-Corruption Policy**”) sets forth Gilead’s commitment to ensure that Gilead, its affiliates, and others acting on Gilead’s behalf abide by all international and local anti-corruption and anti-bribery laws in countries in which Gilead conducts business. As elaborated below, the use of Gilead funds or resources for any unlawful or unethical purpose is strictly prohibited.

2. Scope

This policy applies to all employees, officers, directors and contractors of Gilead and its affiliates, as well as any other individual or entity acting for or on behalf of Gilead, including Third Party Representatives (as defined below) such as distributors. Many affiliates also have policies, procedures, and guidelines specific to their operations, such as local Business Conduct Manuals, and Business Conduct Policies and related SOPs, which employees within those affiliates are also expected to follow.

3. Definitions

“**Anti-Corruption Laws**” – This term refers to international and local laws that collectively prohibit the provision (and attempted provision) of bribes to public officials and private individuals in order to secure an improper business advantage, such as the use or recommendation of our products, or other favorable decision relating to our business. Such laws include the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act, as well as local laws prohibiting bribery and corrupt payments. Bribes are not limited to cash payments and may involve anything of value. These laws also commonly require companies to enact an adequate system of internal financial controls, and keep accurate and detailed books and records. Violation of these laws may be punishable by fines and imprisonment, and individual liability may extend to those planning, carrying out, or condoning prohibited acts.

“**Anything of Value**” – As used this policy, this term includes not only cash and cash equivalents, but also consulting agreements, speaker fees, research agreements, trips, favors, entertainment, donations, gifts, and services. Value is not based on retail value, but whether the recipient subjectively attaches value to the item or service.

“**Third Party Representative**” – As used in this policy, this term refers to one who is authorized to act for or on behalf of Gilead, and includes distributors, regulatory agents, advisors, consultants, clinical research organizations, market research firms, meeting planners, subcontractors, agents, service providers, brokers, and other third parties, as well as their employees, acting for or on behalf of Gilead.

4. Policy

As a company whose products are distributed throughout the world, Gilead, its affiliates and others acting on Gilead's behalf must be aware of, and ensure compliance with, all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (commonly referred to as the FCPA), U.K. Bribery Act, as well as local laws, that collectively prohibit the payment of bribes to public officials and private individuals ("**Anti-Corruption Laws**").

Any employee or Third Party Representative who violates Gilead's Anti-Corruption Policy or Anti-Corruption Laws will be disciplined and may be terminated. In addition, it is important to note that violations of Anti-Corruption Laws may trigger personal criminal liability.

A. Prohibited Payments

Bribery of any kind to any person is strictly prohibited. Gilead employees and Third Party Representatives are prohibited from giving or receiving (or attempting to give or receive) bribes or anything of value, directly or indirectly, for the benefit of any person that is or may appear to be related to obtaining or retaining business, or acquiring any other improper business advantage. It is prohibited to provide (or attempt to provide) bribes or kickbacks aimed at influencing the decision of any person in his or her official or professional capacity. Gilead employees and Third Party Representatives are also prohibited from soliciting or receiving any such payments or benefits under our Conflict of Interest policy.

Below are examples of situations where particular care needs to be taken to ensure that our activities comply with company policies and do not violate any local laws.

- **Consulting Arrangements with Healthcare Professionals**

Consulting arrangements with healthcare professionals, including speaker engagements, may only be entered into if permitted by applicable laws, provide compensation not exceeding fair market value, and are necessary to address a bona fide and legitimate business need. Employees must follow the specific policies, procedures, and guidelines of their operating unit regarding approvals and reporting of such consulting arrangements, including those contained in local Business Conduct manuals, policies, SOPs and related materials.

- **Gifts, Hospitality, and Entertainment**

Gifts, hospitality, and entertainment may only be provided if permitted by applicable laws, are of a reasonable and customary value, and made for a legitimate business purpose. Many jurisdictions may prohibit or strictly limit the value of any gifts, hospitality, or entertainment that may be provided to local government officials or public employees.

No gifts, hospitality or entertainment may be provided if doing so may inappropriately influence, is intended to inappropriately influence, or may appear to inappropriately influence, the decision of a person or group of people to purchase, prescribe, use, recommend, or otherwise provide favorable treatment to Gilead or in relation to Gilead products. Reasonable hospitality incidental to legitimate business meetings is permitted. Toward that end, employees must follow the specific policies, procedures, and guidelines of their operating unit regarding approvals and reporting of hospitality and entertainment expenses, including those contained in local Business Conduct manuals, policies, SOPs and related materials. Third Party Representatives must follow policies, procedures, and guidelines specified by Gilead.

- **Sponsorships and Donations**

Likewise, sponsorships and donations may only be provided if permitted by applicable laws, are of a reasonable value, and made in direct support of a legitimate business purpose, such as supporting medical education or improving patient welfare. Some jurisdictions prohibit or strictly limit the nature or value of sponsorships that may be provided to local government officials or public employees.

Sponsorships or donations may not be provided if doing so may influence, is intended to influence, or may appear to influence, the decision of a person or group of people to purchase, prescribe, use, recommend, or otherwise provide favorable treatment to Gilead or in relation to Gilead products.

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Employees must follow the specific policies, procedures, and guidelines of their operating unit regarding approvals and reporting of sponsorship expense and donations, including those contained in local Business Conduct manuals, policies, SOPs and related materials. Third Party Representatives must follow policies, procedures, and guidelines specified by Gilead.

- o **Facilitation Payments**

Gilead prohibits the making of “facilitation payments,” which are small payments (sometimes referred to as “tips”) to individuals to expedite routine government actions. By contrast, expediting payments made to a government agency itself (not to an individual) that have been officially authorized (such as an official fee to expedite passport renewal) are not facilitation payments and, accordingly, are permissible.

B. Retention and Oversight of Third Party Representatives

Gilead can face liabilities relating to violations of Anti-Corruption laws, even in situations in which it is unaware that illegal payments have been made. Gilead’s reputation for conducting its business using only legal and ethical means could be undone by a single act of a third party that the company has chosen as its representative. Accordingly, Gilead’s commitment to the highest standards of ethics must extend to the activities of its Third Party Representatives.

Gilead engages Third Party Representatives, such as consultants, distributors, clinical research organizations, and manufacturing organizations, to provide services for or on behalf of the company in the course of its business. Gilead employees who retain Third Party Representatives must ensure that the amount that Gilead pays does not exceed the fair market value of products or services being purchased.

Prior to engaging a Third Party Representative, Gilead shall conduct reasonable due diligence regarding the proposed Third Party Representative if required and in accordance with due diligence standards contained in local processes, SOPs and related materials. The level of due diligence depends on the nature of services provided and other circumstances, and may include questionnaires to be completed by the Representative, interviews, and background checks. For guidance on what type of due diligence may be required, or what steps need to be taken on due diligence findings, please visit the Due Diligence Portal on GNET (accessible through the Legal Department’s GNET page) or contact Gilead’s Legal Department.

As may be appropriate, Third Party Representatives shall also be informed of Gilead’s Anti-Corruption Policy and agree to comply with the Policy, additional guidelines and requirements set by Gilead, and all relevant Anti-Corruption Laws. As appropriate, Gilead will periodically update its due diligence, provide training, require certifications of anti-corruption compliance, and perform audits of certain Third Party Representatives. As set forth below, Gilead employees and Third Party Representatives are required to monitor and take appropriate action if there are potential signs of corruption or bribery risk.

C. Potential Signs of Corruption or Bribery Risk

No employee or Third Party Representative may ignore suspicious behavior by others. In conducting Gilead’s business affairs, employees and Third Party Representatives must be vigilant towards certain factors that may signal the possibility of a bribery or corruption risk, including but not limited to:

- o Threats that Gilead representatives will be denied access to hospitals or clinics unless benefits are provided;
- o Promises of support for Gilead treatment strategies or products in exchange for benefits;
- o Requests for payments in cash, to a third party, or to an account that is not domiciled in the country of the payee or where the transaction takes place;
- o Requests for excessive compensation;
- o Consulting agreements with only vaguely described services;
- o Third parties with close relations to or associations with government officials;
- o Suggestion of favorable treatment in exchange for use of a particular local vendor or supplier; and
- o Past violations of applicable laws.

D. Recordkeeping

All payments by Gilead and its Third Party Representatives must be supported by proper documentation, such as receipts and invoices. As mandated by Anti-Corruption Laws, including the books and records

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requirements of the U.S. Foreign Corrupt Practices Act, records including support documentation must be kept in reasonable detail to accurately and fairly reflect all business affairs and transactions. Additionally, records of all transactions should reflect execution in accordance with internal policies and professional accounting standards. The mischaracterization or omission of any transaction on Gilead's books or those of its Third Party Representatives is prohibited.

5. Responsibilities

This Anti-Corruption Policy requires all Gilead personnel to (1) become familiar with the mandates set forth above, (2) comply with the mandates, and (3) report immediately potential, actual or suspected violations to Gilead's Legal Department.

If a co-worker or a Third Party Representative is taking actions or may be considering taking actions that are suspicious and that you think may be a violation of Anti-Corruption Laws or this policy, it is your obligation to report this immediately to Gilead's Legal Department, using the Complaint Procedure and Non-Retaliation Policy, or in accordance with specific local reporting procedures. Keep in mind that you may have additional reporting obligations imposed by the specific guidelines of your particular department or operating unit.

Failure to abide by the provisions of this policy, including the reporting requirement, may lead to disciplinary sanctions, including but not limited to termination.

This Policy will be communicated in writing to all employees and through training of senior managers and other relevant employees on a regular basis.

6. Where to Get Help

You are strongly encouraged to ask any questions that you may have regarding Anti-Corruption Laws or an action that you feel might be in violation of such laws. These questions should be directed to Gilead's Legal Department. It is particularly important that you use your best judgment at all times and ask for advice from the Legal Department before taking any action that you feel could be a violation of Anti-Corruption Laws. We encourage you always to err on the side of caution and seek guidance on any situation that may present corruption or bribery risk.

If you believe that the Anti-Corruption policy was or may have been violated, you should immediately contact Gilead's Legal Department, Gilead's Ethics Committee, Gilead's Ethics Hotline using the provided local access number or through GNET, or follow local procedures on reporting potential violations. The Ethics Hotline may be dialed 24 hours a day, 365 days a year, and, in most countries, toll-free. Reports will be handled in accordance with Gilead's Complaint Procedure and Non-Retaliation Policy.