

Supplier Guidelines for Responsible Growth



TABLE OF CONTENTS

1. Preface	1
2. Promoting Global Regulatory Requirements	2
2.1. Environmental Regulations	2
2.2. Health and Safety	2
2.3. Animal Welfare	3
2.4. Labour and Human Rights	3
2.5. Trade Compliance	4
2.6. Business Ethics: Anti-Corruption and Anti-Bribery	4
2.7. Data Protection and Privacy	5
3. Our Sustainability Expectations	6
4. Compliance, Auditing, and Continuous Improvement	8

1. Preface

At ICE Pharma, we are committed to building a sustainable and responsible future in every aspect of our business. As a global pharmaceutical and chemicals company, ICE Pharma's impact extends beyond our immediate operations, reaching into the communities we serve and the ecosystems we operate within. We maintain high environmental, social, and governance standards based on industry best practices and regulatory requirements, ensuring that we contribute positively to society, the environment, and the well-being of all stakeholders.

We work with some of the highest quality suppliers and therefore expect our partners and suppliers to abide by similarly high expectations and integrity, in alignment with our values. Our suppliers are essential partners in our mission, and we rely on them to uphold the standards that make our collective impact both responsible and sustainable.

Our commitments and expectations are aligned with our sustainability strategy and reflect our ongoing journey to create a better future for people and the planet. This strategy is based around four key pillars that address our most material topics and guide our approach to sustainable growth.

ICE's Guiding Sustainability Pillars in Practice

Contributing to Patient Wellbeing	Improving Sustainability of our Operations	Operating a Responsible Supply Chain	Caring for People
Supporting customers by delivering innovative, safe, and high-quality pharmaceutical ingredients, helping them contribute to a healthier society.	Reducing emissions, energy use, and water consumption through strong ESG governance, while increasing process efficiencies and ensuring product continuity	Ensuring transparency in our supply chain by working closely with suppliers, upholding corporate governance, and practicing responsible business management.	Committing to nurturing our people through a culture that is both transformational and inclusive, ensuring their wellbeing and personal development.

We believe that by setting our commitments through clear Supplier Guidelines for Responsible Growth, we can encourage good cooperation with our suppliers to meet and exceed these standards, ensuring the sustainability and resilience of our operations throughout our supply chain.

We expect our suppliers to familiarize themselves with ICE Pharma's sustainability goals and support us in achieving them by adhering to the primary principles and expectations outlined in these Supplier Guidelines for Responsible Growth.

When selecting or renewing relationships with our suppliers, we carefully consider these expectations to ensure alignment with our standards for responsible and sustainable business practices. We are always open to discussing and cooperating with our partners and would welcome hearing about any of their activities that align with our shared goals.

2. Promoting Global Regulatory Requirements



ICE Pharma expects its suppliers to comply with all relevant local, regional, and international regulations across key areas of operation. In addition to regulatory compliance, our approach to responsible supply chain management is guided by industry best practices such as the Pharmaceutical Supply Chain Initiative (PSCI), the United Nations' Guiding Principles on Business and Human Rights (UNGPs), and the OECD Due Diligence Guidance for Responsible Business Conduct. These frameworks help ensure that our suppliers align with our commitment to ethical practices, environmental stewardship, and respect for human rights.

2.1. Environmental Regulations

ICE Pharma expects its suppliers to minimize their environmental impact wherever possible, contributing to a healthier planet through responsible practices. We welcome our suppliers' efforts to operate in an environmentally friendly manner, helping to protect the environment and improve the health of the communities they affect. By progressing together, we can achieve meaningful environmental improvements throughout our shared supply chain.

- **Environmental Regulations & Requirements:** ICE Pharma expects all suppliers and partners to comply with all applicable local and regional environmental regulations and to obtain the necessary permits and licenses. Adhering to these requirements is essential to maintaining high environmental standards across our operations.
- **Water Use & Discharge:** Suppliers should have controls in place to prevent accidental spills and releases of materials that could impact local ecosystems and communities.
- **Resource Efficiency & Waste Management:** We encourage suppliers' efforts to adopt circular economy principles, and we encourage them to reduce waste, improve efficiency, and minimize resource use wherever possible. Suppliers are required to establish systems for waste reduction, recycling, and reuse, and to prioritize renewable resources and energy-efficient practices as part of our shared commitment to sustainable operations.
- **Climate Change Mitigation:** We encourage suppliers to track and report how they reduce their greenhouse gas (GHG) emissions, including those within Scopes 1, 2, and 3. Efforts to measure and minimize CO₂ emissions and to report emissions following international guidelines are valued as part of our shared climate commitment.
- **Biodiversity Preservation:** We expect our suppliers to assess and reduce their impact on biodiversity, implementing practices to minimize their ecological footprint.

2.2. Health and Safety

ICE Pharma is committed to the health, safety, and well-being of workers throughout our supply chain. We expect our suppliers to promote a safe and healthy work environment and to implement practices that help protect employees, communities, and the public from potential health and safety risks.

- **Workplace Safety and Risk Awareness:** Suppliers are expected to establish robust health and safety management systems that include risk assessments, emergency response plans, and measures that promote a culture of safety. This includes providing employees with clear information on potential health, safety, and environmental risks, along with relevant training to support safe practices.
- **Employee Protection and Well-being:** Suppliers are expected to protect workers from exposure to chemical, biological, and physical hazards by providing access to necessary protective equipment, adequate facilities, and training.
- **Operational Safety Management:** ICE Pharma require suppliers to implement safety programs that identify, monitor, and manage process-related hazards, and encourages adopting systems to prevent risks associated with chemical and biological processes, ensuring the safety of employees and surrounding communities.

2.3. Animal Welfare

ICE Pharma is committed to promoting ethical practices throughout our supply chain, including the respectful treatment of animals. We expect our suppliers involved in the handling of animal-derived materials to operate responsibly, prioritizing animal welfare and adhering to all relevant standards.

- **Compliance with Animal Welfare Regulations:** We expect suppliers to comply with all applicable animal welfare regulations based on the local geographies in which they operate and to obtain any necessary licenses to operate. Adhering to these regulatory standards is essential to maintain ethical practices and meet industry requirements.
- **Respect for Animal Rights:** Suppliers are required to ensure that animals are treated with dignity and respect, aligning with both local regulations and broader ethical expectations.
- **Hygiene and Safety Standards:** Suppliers should follow strict hygiene practices in facilities where animal-derived materials are processed to ensure both the safety of products and the well-being of animals.
- **Responsible Sourcing of Animal-Derived Materials:** We encourage suppliers to source animal-derived materials responsibly, prioritizing suppliers and partners who share similar values in animal welfare. This aligns with our commitment to promoting ethical and humane practices across the supply chain.

2.4. Labour and Human Rights

ICE Pharma is dedicated to promoting respect, dignity, and fair treatment for all workers across our supply chain. We require our suppliers to comply with all applicable labour laws and regulations in the regions where they operate, as well as uphold internationally recognised human rights standards, including but not limited to the International Labour Organization (ILO) Forced Labour Convention and Worst Forms of Child Labour Convention, the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the UK Modern Slavery Act. These practices protect workers from discrimination, exploitation, and unsafe conditions.

- **Compliance with Labour Rights and Regulations:** We require suppliers to comply with all applicable labour laws and regulations in the regions where they operate, ensuring fair and ethical treatment of workers in accordance with local regulations.
- **Freedom from Forced Labour and Human Trafficking:** Suppliers are expected to ensure that all employment is freely chosen and that workers are not subject to forced or bonded labour. Workers should be free to leave employment at any time, and suppliers must not restrict their freedom of movement or require them to pay fees to gain employment.
- **Child Labour and Young Workers:** Suppliers should strictly adhere to local laws regarding the minimum age for employment in accordance with local regulations, and young workers should be protected from work that may compromise their health, safety, or moral development. ICE Pharma encourages efforts to provide educational support for young workers where applicable.
- **Non-Discrimination and Fair Treatment:** Suppliers are required to provide a workplace free from discrimination, harassment, or abuse in accordance with local regulations. Workers should be treated with respect, regardless of race, gender, religion, age, sexual orientation, disability, or any other protected status.
- **Wages, Benefits, and Working Hours:** Suppliers should ensure that workers are compensated fairly, meeting or exceeding minimum wage laws and in alignment with employment contracts. We encourage suppliers to provide transparent information on wages and benefits, and to adhere to laws governing working hours, overtime, and rest days, ensuring a fair and balanced work schedule.
- **Health, Safety, and Working Conditions:** Suppliers are expected to provide a safe and healthy work environment, addressing hazards and providing necessary safety training to employees. Facilities should meet or exceed basic standards for cleanliness, ventilation, and access to potable water and sanitary facilities.
- **Freedom of Association and Collective Bargaining:** In accordance with local regulations, we value the rights of workers to join or form unions, seek representation, and engage in collective bargaining without fear of retaliation, and we expect our suppliers to uphold these same principles.

- **Grievance Mechanism and Reporting:** Suppliers are expected to offer a grievance mechanism that allows workers to report issues confidentially and without fear of retaliation, addressing and resolving grievances in a timely and respectful manner to ensure a workplace where concerns are heard and managed fairly.
- **Community and Environmental Respect:** Suppliers must respect the rights of local communities surrounding their operations, ensuring that their activities do not negatively impact the environment or community health. ICE Pharma values initiatives to engage with local communities and address any concerns that may arise from business operations.

2.5. Trade Compliance

ICE Pharma is committed to ethical sourcing and responsible trade practices across our supply chain. We require our suppliers to adhere to all applicable trade regulations, including but not limited to EU and US sanction lists, the Dodd-Frank Act, and relevant international law and United Nations convention. By aligning with these regulations, we aim to ensure transparency, accountability, and adherence to best practices in global trade.

- **Compliance with Trade Laws and Regulations:** Suppliers must comply with all applicable trade control laws and regulations related to the import, export, re-export, or transfer of goods and services. Accurate documentation, including invoices and customs declarations, should clearly describe goods, services, and their associated costs, as required by law.
- **Conflict Minerals:** We expect suppliers to conduct due diligence on their supply chains to identify and responsibly source materials, particularly those that may originate from regions with heightened risks of conflict or human rights abuses. ICE Pharma values efforts to maintain transparency in sourcing practices and encourages suppliers to support conflict-free supply chains.
- **Transparency and Record-Keeping:** Suppliers are required to maintain transparent records of their sourcing practices, especially for materials sourced from high-risk areas. Proper record-keeping and traceability support our collective responsibility to uphold ethical sourcing and ensure compliance with international trade standards.
- **Traceability and Responsible Sourcing:** Suppliers are expected to conduct due diligence on the sources of key raw materials to promote legal and sustainable sourcing, prevent deforestation, and contribute to land conservation. This diligence helps ensure that materials are sourced responsibly and ethically.

2.6. Anti-Corruption and Bribery

ICE Pharma is committed to maintaining the highest standards of ethical conduct in all its business activities. We expect our suppliers and their supply chains to familiarize themselves with ICE Pharma's Anti-Bribery and Anti-Corruption Policy as well as its Whistleblowing Policy, and to uphold similar standards in their own operations. This policy outlines ICE Pharma's stance against bribery, corruption, and unethical practices and serves as a guideline for all interactions involving ICE Pharma.

- **Compliance with Laws and Regulations:** Suppliers must adhere to all applicable anti-corruption and anti-bribery laws in the countries where they operate, ensuring their entire supply chain aligns with these requirements. This includes, but is not limited to, compliance with the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, Italy's Anti-Corruption Law No. 3/2019, Brazil's Anti-Corruption Act, India's Prevention of Corruption Act, and the United Nations Convention against Corruption.
- **Prohibition of Bribery and Facilitation Payments:** Suppliers are expected to prohibit all forms of bribery across their supply chain, including offering or accepting payments, gifts, or favours to influence decisions or secure advantages.
- **Political Contributions:** Suppliers must refrain from making direct or indirect political contributions on behalf of ICE Pharma and should not use political contributions to secure an improper business advantage.
- **Recordkeeping and Internal Controls:** Suppliers must maintain accurate records of all transactions related to their work with ICE Pharma, as well as their entire supply chain. Financial records should be complete, transparent, and recorded in a timely manner to ensure accountability.

- **Whistleblower Protection and Compliance:** Suppliers are expected to implement compliance programs and provide their employees and partners with safe, confidential mechanisms to report unethical behaviour or concerns without fear of retaliation. Suppliers should promptly investigate reported incidents and take corrective action as needed to uphold these standards. Any incidents related to ICE Pharma or concerns within the supply chain that should be brought to our attention can be reported via <https://icepharma.integrityline.com>.
- **Responsible Courtesies Practices:** Suppliers must ensure that any exchange of gifts with external partners, including entertainment and hospitality, is modest and proportionate, complies with local laws, and aligns with the supplier's internal policies.

2.7. Data Protection and Privacy

Suppliers shall operate in a manner that is consistent with applicable data protection/privacy laws and aligned with industry standards for the protection and security of all information, including personal information. Suppliers shall establish and maintain adequate personal data and information security protection for the information that they, and any third parties acting on their behalf, process. In particular:

- **Organizational Safeguards:** Suppliers shall have the proper organizational structure, processes, and procedures to ensure the protection, confidentiality, integrity, and availability of information against accidental, unauthorized, or unlawful loss, destruction, alteration, disclosure, use, or access.
- **Security Policies and Compliance:** Suppliers must have adequate policies and procedures in place, which address technical and organizational security, and take reasonable steps to stay current and to confirm on a periodic basis, compliance with those.
- **Cross-Border Data Protection:** Suppliers must have adequate safeguards, rules, and procedures to ensure that they remain in compliance with all applicable laws that govern cross-border data transmissions.

This includes, but is not limited to, compliance with significant regulations such as the EU General Data Protection Regulation (GDPR), the UK Data Protection Act 2018, the US California Consumer Privacy Act (CCPA), the Indian Information Technology Act and its associated rules, the Brazilian General Data Protection Law (LGPD), the Act on the Protection of Personal Information (APPI) in Japan, and the New Zealand Privacy Act 2020. Suppliers are also expected to adhere to any other relevant data protection regulations in the geographies they operate. ICE Pharma's Privacy Policy can be accessed at: <https://www.icepharma.com/privacy-policy>.

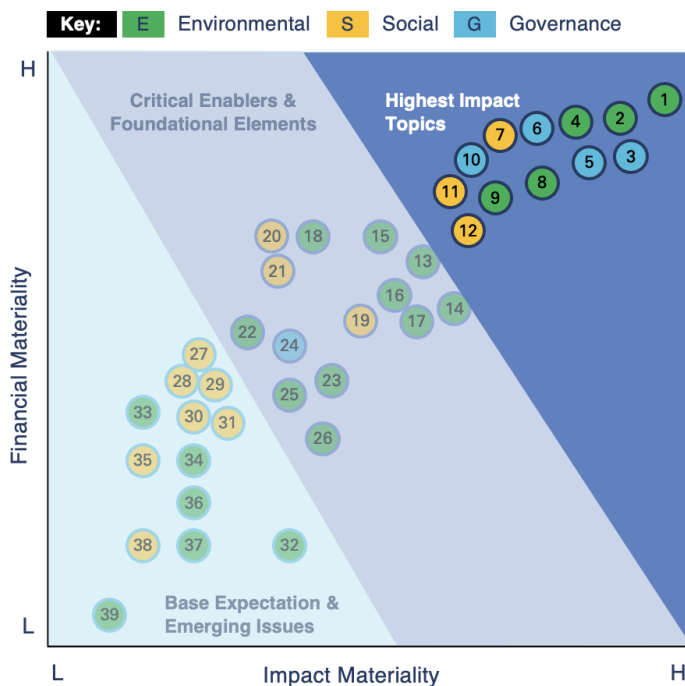


3. Our Sustainability Expectations

At ICE Pharma, sustainability is a guiding principle that we strive to integrate into every aspect of our processes. We are committed to reducing our environmental footprint and enhancing the sustainability of our operations, supply chain, and broader industry.

Achieving these goals cannot be done in isolation. Together, we can go further and unlock synergies that are mutually beneficial for ourselves and our suppliers, as well as for people and the planet. By working closely with our suppliers, we aim to address challenges together and find innovative solutions where there is alignment with our mission. To ensure progress, we encourage our suppliers to engage with the sustainability priorities that guide our common efforts to create positive change.

As part of our commitment, we align with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and actively engage in sustainability initiatives throughout our value chain. These efforts are guided by a double materiality assessment, which has helped us identify the sustainability topics where ICE Pharma has a significant environmental or social impact, as well as those that may financially impact our business. This approach has been critical in ensuring we develop initiatives that help us reduce our impact on people and the planet, ensure business continuity, and mitigate potential risks to our operations. Our Double Materiality Assessment has been developed through extensive engagement across all our global operations, accompanied by a rigorous classification of sustainability topics based on EU ERS topics and sub-topics. The process provided valuable input that helped us clearly understand our material impacts and identify the sustainability topics most critical to ICE Pharma's operations, illustrated below.¹



Highest Impact Topics

Label	ESG Tag	DMA Short Name
1	E	Water Discharge
2	E	Energy: Indirect
3	G	Whistle-blowing
4	E	Air Pollution
5	G	Corporate Culture
6	G	Corruption and Bribery
7	S	Employee Protection
8	E	Energy: Direct
9	E	Resources: Inflow
10	G	Supplier Relations
11	S	Consumer and Patient wellbeing (inc. their social inclusion)
12	S	Employee Equality and Development

Building on the 12 highest impact topics identified during our Double Materiality Assessment, we have

¹ Further details on our Double Materiality Assessment, as well as the full list of sustainability impact topics classified can be found on our latest sustainability report: www.icepharma.com/about/sustainability

developed a comprehensive series of initiatives to address and mitigate these challenges. These efforts ensure that ICE Pharma upholds its responsibility to people and the planet while aligning its actions with its actual impacts to maximize effectiveness.

Contributing to Patient Wellbeing: Access to medicines is vital for addressing global health disparities and supporting communities in need. ICE Pharma actively fosters patient wellbeing by collaborating with charitable organizations and public institutions to donate essential medicines and support underserved populations, ensuring access to healthcare where it is most needed.

Improving Sustainability of Operations: Sustainable operations are at the heart of ICE Pharma's commitment to reducing environmental impacts and enhancing efficiency. By prioritizing initiatives such as reducing water consumption, optimizing energy use, and advancing air quality management, ICE Pharma aims to minimize its ecological footprint while driving continuous improvement across its facilities and processes.

Operating a Responsible Supply Chain: ICE Pharma recognizes the critical role of its supply chain in ensuring ethical, sustainable, and resilient business practices. Through initiatives like the Supplier Guidelines for Responsible Growth, the company emphasizes collaboration with its suppliers to uphold shared values, align on sustainability goals, and foster transparent and responsible practices across the entire supply chain.

Caring for People: People are at the heart of ICE Pharma's operations. The company is dedicated to fostering a safe, inclusive, and empowering workplace that promotes employee well-being, professional development, and ethical conduct. By prioritizing initiatives such as comprehensive training programs, robust safety measures, and engagement initiatives, ICE Pharma aims to create a supportive environment where employees can thrive and contribute to a culture of excellence.

By sharing our sustainability initiatives, we aim to provide insight into the actions ICE Pharma is taking to address our impacts. These initiatives are solely undertaken by us and do not impose any obligations on our suppliers. Nevertheless, we value the opportunity to hear about our suppliers' efforts, as this fosters mutual support and aligned objectives, helping us all advance toward a more sustainable future.

If you would like to share your initiatives or efforts with us, please reach out at sc.sustainability@icepharma.com or contact your usual ICE Pharma representative. Find more information about our approach to sustainability at www.icepharma.com/about/sustainability.

4. Compliance, Auditing, and Continuous Improvement

ICE Pharma is dedicated to ensuring adherence to the standards outlined in this Supplier Guidelines for Responsible Growth. We aim to maintain a transparent and collaborative relationship with our suppliers, prioritizing mutual growth and alignment on ethical, environmental, and social standards.

To support these efforts, ICE Pharma reserves the right to conduct periodic compliance audits to verify adherence to the guidelines detailed in this document. Audits will be scheduled with prior notice and may be conducted by ICE Pharma or a qualified third party. The purpose of these audits is to assess alignment with our expectations on ethical conduct, sustainability practices, and governance standards. Suppliers are expected to cooperate fully during audits and provide access to all relevant documentation and facilities, ensuring a smooth and efficient process.

Suppliers are encouraged to actively monitor and review their own compliance processes to ensure alignment with these standards. This includes taking proactive measures to assess their supply chains, addressing risks, and maintaining records that demonstrate their adherence. Where sub-suppliers are involved, it is the supplier's responsibility to ensure that these standards are upheld throughout their entire network.

In cases where non-conformities are identified, ICE Pharma will work constructively with suppliers to develop corrective actions aimed at addressing the issues. We value a collaborative approach to improvement and encourage open dialogue throughout the remediation process. However, persistent non-compliance or a failure to resolve issues in a timely manner may lead to a reconsideration of the business relationship.

We have also established secure channels for reporting concerns or potential violations of these guidelines. Suppliers and their representatives are invited to raise any issues related to compliance, ethical conduct, or other relevant matters through the following:

Website: <https://icepharma.integrityline.com/>

Email: sc.sustainability@icepharma.com

Ordinary Mail: ICE Pharma, Compliance Department, Via Sicilia 8/10, 42122 Reggio Emilia, Italy

Reports can be made confidentially and will be handled in accordance with applicable laws, including safeguards for whistleblowers. ICE Pharma commits to protecting the identity of those who report concerns in good faith and ensuring that no retaliatory actions are taken against them.

To support continuous improvement, ICE Pharma encourages suppliers to take part in initiatives designed to promote best practices across industries. These include regular compliance assessments, training sessions on sustainability and governance topics, and opportunities to share knowledge and experiences. Suppliers are encouraged to engage with ICE Pharma in these efforts, recognizing the mutual benefits of collaboration and shared learning.

Finally, this document may be revised periodically to reflect changes in legal requirements, industry developments, or stakeholder feedback. Suppliers will be notified of any significant updates and are encouraged to provide suggestions or comments regarding these guidelines. Together, we can foster a culture of integrity, accountability, and continuous improvement across the entire supply chain.



Disclaimer:

This document has been prepared for general informational purposes and is not intended to create any contractual rights or obligations. To the extent that the policies set forth herein impose obligations on the company, such obligations are not contractual and are not to be relied upon as binding legal standards.

ICE Pharma reserves the right to unilaterally adopt, amend, repeal, or replace this policy at any time. The information contained within this document should not be relied upon as accounting, tax, or other professional advice

Publisher and Version Control:

Office of General Counsel, ICE Pharma S.p.A.

Version: 1.0

Effective Date: 1 January 2025

Approved by: Board of ICE Pharma and its subsidiaries

About ICE Pharma:

ICE S.p.A. and its affiliates ("ICE Pharma") are a pharmaceutical company dedicated to advancing healthcare through the development, production, and supply of high-quality bile acid derivatives and active pharmaceutical ingredients. The Company is committed to delivering essential pharmaceutical ingredients that contribute to patient wellbeing and support the health and safety of communities worldwide.

ICE Pharma adheres to rigorous environmental, social, and governance principles that reflect its commitment to sustainable operations, with a focus on innovation, sustainability, and adherence to the highest standards of ethical conduct and regulatory requirements.

As a responsible corporate citizen, ICE Pharma collaborates with suppliers, business partners, and stakeholders to foster a safe, ethical, and compliant supply chain that aligns with ICE Pharma's core values and mission to improve health outcomes while minimizing environmental impact.

Contact us:

Any questions regarding this policy should be directed to the Office of the General Counsel, who is responsible for maintaining and enforcing this policy or your designated contact person.

For any query, you can contact us by writing in English:

E-Mail: sc.sustainability@icepharma.com

