

A woman with grey hair, wearing a light blue button-down shirt, khaki pants, a blue surgical mask, and white gloves, is shown in a warehouse setting. She is focused on packing a cardboard box with bubble wrap. In the background, there are metal shelving units filled with various cardboard boxes. A large, semi-transparent white circle is overlaid on the bottom right of the image, containing the title text.

Teva Donations Policy and Procedures

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Table of contents

Purpose	3
Scope.....	4
Application	4
Guiding Principles.....	4
Providing Donations.....	5
Oversight	9
Transparency Reporting.....	10
Training.....	10
Auditing Compliance with this Policy.....	10
Exceptions	10
Resources	11
Glossary	12

A photograph of two women in an office setting. The woman in the foreground is smiling broadly, wearing red-rimmed glasses and a blue and white vertically striped button-down shirt. She is looking towards the left. The second woman is partially visible on the left side of the frame, seen in profile. The background is bright and out of focus, showing a green plant and office equipment.

Purpose

Teva Pharmaceutical Industries Ltd (hereinafter “Teva”), including all its directors, executives, employees and subsidiary and affiliated companies, is committed to improving the health and well-being of people in communities across the globe. As the leading generics company, we believe investing in communities is not merely a choice, but our responsibility. Establishing standards and procedures for consistent and impactful donations is fundamental to our corporate well-being and by striving for excellence in this area, we also protect, enhance and create value for our organization.

These beliefs are consistent with our Mission and Values and Code of Conduct and form the foundation for Teva’s Global Donations Policy and Procedure (hereinafter “the Policy”). Our community contributions are part of our Environmental, Social and Governance (ESG) strategy and reflect our commitment to increasing access to healthcare, particularly for those in developing countries or crisis zones. This Policy establishes standards concerning Teva’s decision making and administration of donations in alignment with our ESG strategy and values to reduce risk and uphold compliant and ethical standards.

Scope

The table below outlines both in scope and out of scope donations made by Teva and its subsidiaries.

In Scope	Out of Scope
<ul style="list-style-type: none">▪ Community Donations▪ Educational Grants and Scholarships/Fellowships▪ Infrastructure/Equipment Donations▪ Product Donations▪ Access Programs▪ Patient Organization Donation▪ Research Grants	<ul style="list-style-type: none">▪ Investigator Sponsored Research Grants▪ Continuing Medical Education Grants▪ Commercial Sponsorships of Third-party Events/Activities▪ Patient Education Programs▪ Compassionate Use Requests

Application

This Policy applies to all Teva, employees, including all its directors, executives, employees and subsidiary and affiliated companies involved in making donations. Teva employees must ensure third-party representatives conduct their activities on behalf of Teva in accordance with our standards.

Guiding Principles

- 1 Teva provides donations to organizations for legitimate scientific, educational, or philanthropic purposes and not to influence or reward prescribing, purchasing, or recommending Teva products.
- 2 Teva donations activities independently address programmatic and educational gaps and Teva avoids, identifies and discloses all conflicts of interest.
- 3 Teva does not donate to organizations or programs that discriminate against individuals based on, but not limited to, gender, gender identity, sexual orientation, race, ethnicity, religion, disability, age or parental status.
- 4 Teva is accurate and transparent in its books and records for all donations Teva provides.



Providing Donations

The following standards apply to all donation types.

a) Donations must:

- Donation value is aligned with the project/need identified;
- Fund a specific activity and be used entirely for this purpose;
- Be transferred directly to the recipient organization, and never to an individual; and
- Include a fully executed written agreement with the recipient before commencement of the activity and/or before providing anything of value.

b) Donations must not:

- Be provided to an individual;
- Fund an event or activity that has already taken place;
- Take the form of a loan; any unused funds must be re-paid to Teva;
- Fund the recipient's routine or operational expenses; however, a reasonable reimbursement of overhead expenses associated with the execution of the approved program or project can be allowable;
- Have any promotional purpose, including direct or indirect product-related promotional purpose; however, donations can be attributed to Teva and recognition of Teva support is permissible;
- Be provided if:
 - There is a potential conflict of interest or the appearance of a conflict of interest;
 - A member of the healthcare community or government official (GO) would derive a personal benefit;
 - The donation would interfere, or appear to interfere, with the independence of the organization.

c) Donations may be provided:

- In response to an unsolicited written request made by the potential recipient;
- In response to Teva's solicited request made to the potential recipient if meeting the criteria below:
 - Teva's solicited donations must be clearly titled as "Solicited Donations" in the review and approval process;
 - In any case, the rationale for the donation must be clearly defined and documented; and
 - Solicited donations must not relate directly or indirectly to Teva research, product launches or past, current or future sales of Teva products.

d) Sales and marketing employees can:



- Recommend internally potential grant and donation recipients or classes of potential grant and donation recipients to the respective Grants & Donations Committee;
- Forward any requests received for [educational grants](#) and [scholarship/fellowship](#) and [research grants](#) to the appropriate Teva colleagues;
- Provide the Committee with relevant background information on these potential recipients; and
- Act as non-voting members of the committee (see Oversight section below for further guidance on committee roles).

e) *Sales and marketing employees cannot:*

- Make sole or final decisions on providing donations; and
- Participate in review and approval of educational grants and scholarships/fellowships and Research Grants.

f) *The standard donation review processes are as follows:*

- Donations must be reviewed and approved by the appropriate committees (see Oversight section).
- All donations must be reviewed, approved and recorded in Teva’s systems, either ENGAGEMATE portal or other approved digital grants management system.
- All donations involving the following (directly or via intermediaries) must be reviewed and approved in the EngageMate:
 - Members of the healthcare community;
 - Patient organizations and patient advocacy groups; or
 - Government officials.
- Donations must follow any additional Teva policies and approvals.
- The value must be calculated and approved by the relevant granting unit at Teva and approved by the LDC.

g) Refer to the Teva Donations SOP Manual for additional tools for executing donation processes

In addition to the standards above, the following are additional specific standards for each donation type:

Community Donations	
Who?	Must be provided to: <ul style="list-style-type: none"> • Non-profit, non-governmental, community organizations; and/or • Non-profit healthcare institutions/functions. Must not be provided to for-profit entities, individuals or private group medical practices.
Additional Requirements	Must directly support:



	<ul style="list-style-type: none"> • Programs that improve the care of the patient in one of Teva’s therapeutic areas (e.g., non-communicable diseases, central nervous system, migraine, respiratory or oncology); or • Community activities related to Teva’s ESG strategy; focused on improving one or more of the following: health, environment and I&D related initiatives in local communities; or • Activities that improve access to healthcare services, healthcare delivery or disease management.
Approvals	Must undergo standard donation review processes and be considered by the relevant governing bodies.
Required Documentation (within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> • A copy of the initial request, proposal and/or grant application detailing how the donation will be used; • A copy of the draft agreement prior to ENGAGEMATE approval (following upload of the fully executed agreement after donation was approved by the LDC); and • Documentation from the recipient demonstrating that the donation has been received and appropriately utilized.

Educational Grants and Scholarship/Fellowships	
Who?	<p>Must be provided to:</p> <ul style="list-style-type: none"> • Programs independent of Teva; and • Reputable non-profit or for-profit organizations in the healthcare area. <p>Must not be provided to individuals or private group medical practices.</p>
Additional Requirements	For Scholarships/Fellowships, Teva may provide input into the establishment of a program but must not manage the program or select the individuals who receive funding. The recipient must present a defined criteria and selection processes.
Approvals	Must undergo standard donation review processes and be considered by the relevant governing bodies.
Required Documentation (within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> • A copy of the initial request, including the following details: <ul style="list-style-type: none"> ○ Information about the requesting organization sufficient to evaluate credentials and accreditation (if any); ○ A detailed budget specifying how the funds will be spent; ○ A description of the intended audience and estimated number; and ○ An assessment of any transparency reporting requirements. • A copy of the draft agreement prior to ENGAGEMATE approval (following upload of the fully executed agreement after donation was approved by the LDC); and • Documentation from the recipient demonstrating that the donation has been received and appropriately utilized.

Infrastructure/Equipment Donations	
Who?	<p>Must be provided to non-profit organizations or academic institutions.</p> <p>Must not be provided to for-profit entities, individuals or private group medical practices.</p>
Additional Requirements	<ul style="list-style-type: none"> • Must not support medical research. • Any benefit to the recipient organization must be incidental.
Approvals	<ul style="list-style-type: none"> • Must undergo standard donation review processes and be considered by the relevant governing bodies.



Required Documentation (within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> • A copy of the draft agreement prior to ENGAGEMATE approval (following upload of the fully executed agreement after donation was approved by the LDC; and • Documentation from the recipient demonstrating that the donation has been received and appropriately utilized.
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Product Donations	
Who?	<ul style="list-style-type: none"> • Must be provided to: <ul style="list-style-type: none"> ○ Vetted public healthcare institutions; ○ Other non-profit healthcare institutions or organizations or academic institutions; or ○ Company-approved third-party organizations specialized in product distribution. • Must not be provided to for-profit entities, individuals, or private group medical practices.
Additional Requirements	<ul style="list-style-type: none"> • Must be aligned with Teva’s ESG strategy and address an unmet medical need. • Must follow Teva Access Play Book and SOP. • Must correspond to requirements set in the Teva template product donation agreement. • Must be executed in accordance with the World Health Organization (WHO) Guidelines for Medicine Donations. • Conducting due diligence should be considered on the potential recipients (refer to the Global Compliance Due Diligence and Interactions with Third Party Representatives SOP).
Approvals	<ul style="list-style-type: none"> • Must undergo standard donation review processes and be considered by the relevant governing bodies.
Required Documentation (within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> • A copy of the draft agreement prior to ENGAGEMATE approval (following upload of the fully executed agreement after donation was approved by the LDC; and • Documentation from the recipient demonstrating that the donation has been received and appropriately utilized.

Access Programs	
Who?	<ul style="list-style-type: none"> • Applicable third parties and recipients, as required under the Access Programs that are being led by ESG.
When?	<ul style="list-style-type: none"> • May be provided in accordance with Teva’s ESG strategy and address an unmet medical need.
Approvals	<ul style="list-style-type: none"> • Must be reviewed and pre-approved in accordance with Teva ESG Access Playbook standards.

Donations to Patient Organizations	
Who?	<p>Must be provided to organizations that:</p> <ul style="list-style-type: none"> • Provide broad public benefit, advance medical care and/or improve patient outcomes; and • Enhance awareness and understanding for patients and/or caregivers.
Additional Requirements	<ul style="list-style-type: none"> • Must only be provided to an organization if the donation corresponds to a legitimate need.
Approvals	<ul style="list-style-type: none"> • Must undergo standard donation review processes and be considered by the relevant governing bodies.
Required Documentation	<ul style="list-style-type: none"> • A copy of the initial request, including the following details:



(within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> ○ Information about the requesting organization sufficient to evaluate credentials and accreditation (if any); ○ A detailed budget specifying how the funds will be spent.
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Research Grants	
Who?	<p>Must be provided to reputable non-profit or for-profit organizations in the healthcare and scientific area.</p> <p>Must not be provided to individuals or private group medical practices.</p>
When?	<p>May be provided:</p> <ul style="list-style-type: none"> ● In response to an unsolicited or solicited request as in the Providing Donations section described above. ● In collaboration with a reputable institution to provide a public health benefit.
Additional Requirements	<ul style="list-style-type: none"> ● Must support the advancement of scientific and medical knowledge around the world for the ultimate benefit of patients. ● Teva may monitor expenditures and receive progress reports. ● Teva must not: <ul style="list-style-type: none"> ○ Obtain any exclusive benefit or right, such as exclusive access to research data; or ○ Have control over the research activity.
Approvals	<ul style="list-style-type: none"> ● Must undergo standard donation review processes and be considered by the relevant governing bodies. ● Must be evaluated by R&D and/or Medical Affairs.
Required Documentation (within ENGAGEMATE or DGMS)	<ul style="list-style-type: none"> ● A copy of the initial request detailing how the donation will be used; ● A copy of the draft agreement prior to ENGAGEMATE approval (following upload of the fully executed agreement after donation was approved by the LDC); and ● Documentation that the research has taken place (e.g., recipient records verifying receipt and expenditure, final reports, presentations or publications, copies of any public disclosures of Teva donation).

Oversight

Role	Responsibilities
Global Donations Committee (GDC)	<ul style="list-style-type: none"> ● Reviews and approves all requests for donations above USD \$100,000 and donations to Teva's related-party organizations ● Chaired by the Global Head of Environmental, Social and Governance (ESG), who is responsible for the allocation of the global annual donations budget to support programs/initiatives. ● Consists of, at a minimum, the Chief Global Compliance & Ethics Officer and the global Legal representative that supports ESG.
Regional and Local Donations Committee (LDC)	<ul style="list-style-type: none"> ● Accountability for implementing this Policy, including budget allocation in the AOP with the EMs. ● The GMs are responsible locally for the implementation of this Policy and for the nomination of a local donation committee. ● In each geography, there should be one committee that is responsible for selecting programs for donations irrespective of the budgetary source. This is to ensure One Teva approach and maximize the social impact in a county/geography and to avoid conflict of interest. ● Local committees consist of, at a minimum, the region or country ESG representative, representatives of the business or site management and HR.



Review of donations must involve the region or local Compliance Officer (RCO or LCO), Finance representative and Legal representative.

- Reviews and approves corporate donations and contributions in a region or country up to \$100,000 through the process outlined in the Teva Donations SOP Manual.
- Communicates accordingly with the requesting organization after receiving Teva's Healthcare Interactions Portal (ENGAGEMATE) approval, if required.
- Ensures all donations are made in alignment with Teva's values, Code of Conduct, relevant global and local privacy and governance documents and applicable laws, regulations and external industry codes.
- Reports all donations to the ESG team on an annual basis.
- Maintains documentation and/or establishes a process to ensure the recipient complies with this Policy and applicable local requirements

Transparency Reporting

- a. The relevant Teva Legal entity that provides the donation is responsible for ensuring that all donations subject to public transparency requirements are disclosed in accordance with applicable laws, regulations, external codes and Teva policies. As a condition of support, the donation recipient must agree to provide the necessary information required for Teva to meet its transparency reporting obligations in a timely manner as requested by Teva.
- b. Spend must be aggregated and reported to the global ESG team on an annual basis.

Training

Personnel who implement this Policy at the global and local levels must complete training prior to beginning their responsibilities and every two years thereafter.

Auditing Compliance with this Policy

The Teva Global Internal Audit Team, a third-party audit vendor or any other internal assurance function may conduct periodic inspections to ensure compliance with the Policy and Procedure, corresponding guidelines, and standard operating procedures.

Exceptions

Any exceptions to the Policy and Procedure may only be granted in writing by Teva's Chief Legal Counsel or the Chief Compliance & Ethics Officer. No exception will be granted that would violate an applicable law or regulation.



Resources

Resource
Teva's Code of Conduct
Global Policy on the Prevention of Corruption
Global Customs and Trade Controls Policy
Global Third Party Due Diligence Policy and Procedure
Global Data Privacy Policy
Interactions with Members of the Healthcare Community and Government Officials Policy and related governance documents (see our Global Policy on the Prevention of Corruption)
Global Conflict of Interest Policy
Teva Donations SOP Manual
Teva ESG Access Program Playbook
World Health Organization (WHO) Guidelines for Medicine Donations



Glossary

- **Access Program** – Program designed to increase access to Teva’s medicines for patients in need.
- **Anything of Value** – Anything that has monetary value or would constitute an advantage, financial or otherwise, to the recipient, such as, but not limited to cash or a cash equivalent, services, offers of employment, fee-for-service contracts, charitable donations, political contributions, travel and/or entertainment expenses, meals, drug samples, gifts, conference and registration fees, and discounts not readily available to the public.
- **Community Donation** – Financial donation provided to a non-governmental organization, community organization, or any other non-profit institution or entity providing healthcare services, for the purpose of improving health or well-being of the communities Teva serves.
- **Educational Grant** – Funding provided by Teva to a third party organization for the purpose of donating independent educational programs in areas of interest to Teva; these include, but are not limited to, programs to donation medical science, disease awareness, treatment education programs, and continuing medical education (CME) courses.
- **Government Official** – Any (i) Official (elected, appointed, or career) or employee of a federal, national, state, provincial, local, or municipal government or any department, agency, or subdivision thereof; (ii) Officer or employee of a government-owned or -controlled enterprise or organization (e.g., a Healthcare Professional practicing at a government-owned or -controlled hospital or clinic); (iii) Officer or employee of a public international organization (e.g., UN, World Bank, EU, WTO, NATO); (iv) Individual acting for or representing a government or any of the organizations referred to above, even if he/she may not be an employee of such government or organization; (v) Individual who is considered to be a government official under applicable local law; (vi) Candidate for political office; (vii) Official of a political party; and (viii) Family member of any of the Government Officials described in this definition.
- **Infrastructure/Equipment Donation** – Provision of funding or equipment to a public healthcare institution or other non-profit healthcare institution or organization for the purpose of improving medical infrastructure in a way that directly benefits patient care.
- **Members of the Healthcare Community** – Healthcare Professionals, Customers, Healthcare Organizations, Healthcare Professionals’ associations, payers, non-HCP researchers related to Teva’s research and development projects, universities involved in research or education related to medical or pharmaceutical science, government institutions providing services to Teva, patients, patients’ associations, patients’ advocacy groups, and journalists, collectively.
- **Patient Organizations and Patient Advocacy Groups** – Organizations or entities, which are:
 - Not-for-profit organizations (including the umbrella organizations to which they belong);
 - Duly registered and in good standing (for example 501(c)(3) organization in the US, European Commission transparency list, etc.);



- Mainly composed of and/or run by patients, their families and/or caregivers, and that represent and/or donation the needs of patients, their families and/or caregivers.
- **Patient Organization Donation** – Financial or non-financial donation to a patient organization or patient advocacy group for legitimate non-promotional purposes benefiting patients, including, but not limited to, general donation for the organization, and donations to enhance patient access and/or public advocacy.
- **Product Donation** – Provision of Teva products to a public healthcare institution or other non-profit healthcare institution or organization for the direct benefit of patients.
- **Research Grant** – Unrestricted financial donation provided by Teva as an involved corporate citizen in the health care area for independent scientific or medical research that is not directly related to Teva's products or therapeutic areas that Teva Supports. Research Grants donation research projects that will benefit patient care and that are not an Investigator Sponsored Study or a Teva-Sponsored Research Activity.
- **Scholarship/Fellowship** – Funding from Teva to a third-party academic or professional training organization, Healthcare Professionals' organization, or Healthcare Organization, for use by such organization to donation the education or scientific study costs of individuals at the discretion of the organization.

*Teva personnel should promptly report any known or suspected violation of this Policy & Procedure or **Applicable Laws and Codes** in accordance with the Code of Conduct. Any Teva personnel receiving a report of noncompliance alleging corruption, fraud, or financial misconduct, should promptly forward complete details to Teva's Office of Business Integrity. Teva will not tolerate retaliation against anyone making a good faith report. Any breach of this Policy and Procedure, including failure to report actual or potential violations, may result in disciplinary measures, up to and including termination of employment.*

