



Internal Investigations Abbott India Procedure

Covered Activities:

This Procedure applies to all employees of Abbott affiliates in India. It governs the mechanism for Reporting and Investigations of all unethical behavior, alleged violations or potential violations of laws, regulations, or Abbott's Code of Business Conduct, policies, procedures or other standards ("Investigation(s)").

This procedure is drafted in part to comply with requirements under the Companies Act, 2013.

Why It Matters:

Following a consistent methodology for conducting Investigations ensures that employees around the globe who are subject to Investigations are treated fairly and consistently. Additionally, the reporting of concerns to the appropriate departments ensures that investigations are handled by those who are trained to do so and understand when Investigations should be triaged to other functional groups.

Requirements:

The Office of Ethics and Compliance ("OEC"), under the direction of the Chief Ethics and Compliance Officer (CECO), is responsible for initiating, coordinating and directing Investigations of issues, reports, and/or complaints that are brought to its attention pursuant to the OEC Global Investigation Policy, OEC Global Investigation Procedure and the Code of Business Conduct.

Reporting Concerns:

Employees have numerous ways to voice concerns and are encouraged to report concerns internally for resolution. Employees can communicate by phone, web submission, email, fax, office visit or mail to the following sources ("Reporting Source"):

- The OEC helpline at <http://speakup.abbott.com>
- The Investigations email address at investigations@abbott.com
- OEC personnel, including the Chief Ethics and Compliance Officer
- Reporting Manager or Management of the respective affiliate, who in turn shall report to OEC
- Director, Human resources or Employee Relations
- Legal
- Affiliate Compliance Committees, including any members of the committee

- For Abbott India Limited employees, the Chairman of the Audit Committee of the Board of Directors who can be contacted at the following address:

The Chairman
Audit Committee
C/o Abbott India Limited
3-4 Corporate Park
Sion Trombay Road
Mumbai – 400 071

Non-Retaliation:

Abbott has a strict “No Retaliation” policy. In order to build and maintain trust, it is important that all employees know that they can share concerns in good faith without fear of retaliation. Abbott seeks to maintain an atmosphere of open discussion, so that problems can be identified and quickly addressed.

Abbott takes claims of retaliation seriously. All such claims will be thoroughly investigated, and, if substantiated, retaliators may be disciplined, up to and including termination of employment. If any employee believes he/she has been retaliated against for reporting a concern in good faith, he/she should report the matter to the OEC or Human Resources.

Disclosure of allegations must be made in good faith for the principles of this policy to apply.

Confidentiality:

To the extent permitted by law, the identity of any person making an allegation of non-compliance will be treated as confidential and not disclosed to anyone without a need to know in order to conduct an appropriate Investigation or follow-up action.

Reporting matters to OEC:

After receiving the initial investigation, reporting sources must report the following matters to the Corporate Investigations group of OEC at <http://speakup.abbott.com>, investigations@abbott.com or by contacting any member of OEC.

Potential Issue	Examples / Explanations
Accounting irregularities, internal accounting controls, or auditing matters	<ul style="list-style-type: none"> • Alleged inaccuracies or misstatements in or regarding financial statements • Alleged misappropriation of assets • Alleged off-book accounts •
Improper payments or benefits to customers or government employees, anti-corruption, bribery	<ul style="list-style-type: none"> • Alleged payments or gifts to encourage prescriptions or to secure tenders • Unauthorized discounts
Competition / Antitrust matters	<ul style="list-style-type: none"> • Alleged agreements with competitors on pricing or output • In some countries, alleged penalties to distributors for failing to adhere to recommended minimum resale prices
Marketing Practices	<ul style="list-style-type: none"> • Alleged marketing of products for unintended uses • Alleged marketing of products for unapproved uses • Alleged use of unapproved or home-made marketing materials or tactics • Alleged non-compliance with company policy or local law concerning the marketing of breast milk substitutes (excluding potential violations of an isolated nature, such as a relatively minor one time issue)
Sales to embargoed countries	<ul style="list-style-type: none"> • Alleged direct or indirect sales to customers in countries subject to U.S. embargo or sanctions
Matters involving senior leadership	<ul style="list-style-type: none"> • Alleged violations of Abbott policies involving Corporate Officers, Divisional Vice Presidents or employees who have seniority in the company • Alleged violations of Abbott policies by General Managers, Country Managers, and other employees at an equivalent or more senior level of management
Widespread violations	<ul style="list-style-type: none"> • Alleged violations (of a routine nature) by numerous employees, involving the same issue(s), during the same time period, that in the aggregate pose a serious risk to Abbott
Matters posing a significant risk of adverse publicity	<ul style="list-style-type: none"> • Any significant allegation likely to become public and attract media attention that may paint Abbott in an unfavorable light or damage Abbott's reputation
Other matters that pose a serious risk for Abbott	<ul style="list-style-type: none"> • Any other matter that poses a significant legal, regulatory, or reputational risk to Abbott, as assessed on a case-by-case basis

Assigning Investigations:

Once an allegation is received, the Ethics and Compliance Officer, (“ECO”) responsible for Investigations or his/her delegate, will enter the matter into the investigations database. Once logged, the ECO for Investigations or his/her delegate will make a determination as to the appropriate investigation group who will assign an Investigator to conduct the investigation. The investigation groups may include Litigation, International Legal Operations, Legal Regulatory & Compliance, Internal Audit, Global Security, Human Resources/Employee Relations, Abbott Quality and Regulatory, Divisional OEC staff, Affiliate Compliance Committees, or others, in accordance with the procedures established locally. No department, affiliate or division may initiate or conduct an Investigation, without the prior approval of the OEC except for HR matters such as workplace conditions or harassment, which will be logged and handled by Human Resources or Employee Relations.

Conducting Investigations:

The assigned Investigator shall determine facts and gather sufficient evidence to allow OEC and management to determine if corrective action is warranted. The Investigator shall disclose and discuss all such findings with the OEC to allow the OEC to assess the investigation and with appropriate members of management and Human Resources to determine appropriate follow-up action, including potential corrective action and/or disciplinary action.

Ongoing Investigations are confidential in nature, and all reasonable steps will be taken to protect Abbott’s interests, to respect the rights of its employees, and to respect the confidentiality of information involved. Abbott reserves the right to make any disclosures of information learned in Investigations as appropriate or necessary to protect Abbott’s interests, seek advice, counsel or assistance from third parties in connection with the Investigation, and/or to comply with applicable laws or regulations.

All employees, including all levels of management, must cooperate fully with and provide appropriate assistance to ongoing Investigations, and must maintain the confidentiality of Investigations.

Investigations will be conducted as expeditiously as possible, without jeopardizing the integrity of the Investigation.

Additional Reporting obligations:

- The ECO for Investigations will also be responsible for reporting matters to the Divisional Vice President for Litigation to ensure appropriate legal advice can be incorporated into the Investigation.
- The ECO for Investigations will also be responsible for reporting any allegations regarding accounting matters to the Vice President, Internal Audit.
- For Abbott India Limited (AIL) matters, the ECO for Investigations, or his/her delegate will report the existence and results of AIL Investigations to the Audit Committee of the Board of Directors at each scheduled Audit Committee meeting, or more frequently as may deem appropriate.

Reporting results of investigations:

OEC is responsible for reporting the results of Investigations to an appropriate manager at the conclusion of the Investigation. Depending on the nature of the Investigation, OEC may elect to report the results to higher levels of management, rather than the direct manager as appropriate.

Disciplinary action and corrective action:

At the conclusion of every Investigation, Employee Relations/Human Resources and management of the division involved, with input as deemed appropriate by OEC and/or Legal, will determine if disciplinary action is warranted, and if so, the appropriate disciplinary action. They may determine that suspension is warranted even prior to the conclusion of an Investigation. OEC will record the disciplinary action taken in the Investigations database.

If corrective action (other than disciplinary action) is warranted based on the results of the Investigation, the OEC will work with division management, and Employee Relations/Human Resources and/or Legal as appropriate, to determine the appropriate action. The division is responsible for implementing the corrections and verifying to the OEC that the action has been executed. A written confirmation of any corrective action taken, with the date of such completed action, shall be reported to the OEC.

Document retention:

All Investigation files will be retained for seven years from closure.

Amendment:

The Company, with the approval of the Ethics and Compliance Officer for Investigations, reserves its right to amend or modify this Procedure in whole or in part, at any time without for any reason whatsoever. However, no such amendment or modification will be binding on the employees unless the Employees are notified of the amendment or modification in writing.
