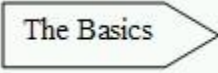
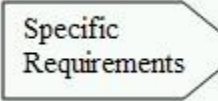
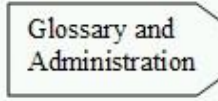


|  |   |   |
|--|---|---|
| <b>GSK Standard Operating Procedure</b>  | <b>Title: Reporting of Misconduct Procedure</b>   |   |
| <b>Official Short Title:</b>   |   |   |
| <b>Key Points</b>  |   |   |
| <ul style="list-style-type: none"> <li>➤ GSK employees are required to promptly raise concerns of possible misconduct, potential conflicts, or known breaches with the GSK Code of Conduct, and other company policies and procedures. Suspected violations of country laws and regulations where we operate must also be reported.</li> </ul> |   |   |
| <ul style="list-style-type: none"> <li>➤ Non-GSK personnel working on behalf of the company are also required to report misconduct concerns, with 'Speak Up' integrity line information provided in the GSK Third Party Code of Conduct.</li> </ul>  |   |   |
| <ul style="list-style-type: none"> <li>➤ GSK will take disciplinary action up to and including termination, in accordance with local labour laws, against anyone who threatens, or engages in retaliation or harassment of any person who has reported, or is considering reporting a concern in good faith.</li> </ul>                        |   |   |
| <ul style="list-style-type: none"> <li>➤ Countries with reporting limitations should follow local labour law requirements.</li> </ul>  |   |   |
| <b>Why do we have this SOP?</b>  |   |   |
| To deter and detect business misconduct at GSK, and ensure concerns of unethical or illegal conduct are raised at an early stage in a responsible and confidential manner without fear of retaliation.   |   |   |
| <b>What does this SOP say?</b>   |   | <b>Who in GSK has general obligations under this SOP?</b>   |
|   | <ol style="list-style-type: none"> <li>1. Purpose</li> <li>2. Scope</li> </ol>  | <b>All GSK Staff</b> <input checked="" type="checkbox"/>  |
|   | <ol style="list-style-type: none"> <li>3. Responsibilities</li> <li>4. Staff Conduct Requirements</li> <li>5. Reporting of Misconduct</li> <li>6. Reporting Channels</li> <li>7. Fraud Reporting</li> <li>8. Safeguarding Personnel that Report Misconduct</li> <li>9. Misconduct Investigation Process</li> <li>10. Communication of Issues</li> </ol> | <b>What functions in GSK have specific obligations under this SOP?</b> <ul style="list-style-type: none"> <li>Audit, Compliance, &amp; Quality <input checked="" type="checkbox"/></li> <li>Communications <input type="checkbox"/></li> <li>Govt. &amp; External Affairs <input type="checkbox"/></li> <li>Finance <input checked="" type="checkbox"/></li> <li>Global Procurement <input type="checkbox"/></li> <li>HR <input checked="" type="checkbox"/></li> <li>IT <input type="checkbox"/></li> <li>Legal <input checked="" type="checkbox"/></li> <li>Manufacturing &amp; Supply <input type="checkbox"/></li> <li>Marketing, Sales &amp; Support <input type="checkbox"/></li> <li>Medical <input type="checkbox"/></li> <li>Research/Development <input type="checkbox"/></li> <li>Supervisors &amp; Management <input checked="" type="checkbox"/></li> <li>Senior Management <input checked="" type="checkbox"/></li> <li>Corporate Security &amp; Invest. <input checked="" type="checkbox"/></li> </ul> |
|   | Glossary      Administration<br>Waivers      Appendices<br>Related Documents  | <b>Contacts:</b><br><b>Corporate Ethics &amp; Compliance</b><br><b>1-866-GSK Ethics</b>   |

## The Basics

### 1. Purpose

This Standard Operating Procedure (SOP) supports GSK's Code of Conduct and all policies requiring the reporting of unethical or illegal conduct, and is designed to encourage internal reporting of misconduct related to GSK's business so that it can be investigated and, if appropriate, have corrective action taken.

It also supports GSK's Values and "Speak Up" culture by taking proactive steps to ensure that employees who raise concerns in good faith are safeguarded and supported in the workplace by prohibiting retaliation against employees who raise their concerns.

### 2. Scope

The intended audience for this SOP are all GlaxoSmithKline (GSK) employees and complementary workers (contingent/contracted staff) working for, or on behalf of the company.

Mandatory requirements contained in this procedure must be implemented at all GSK Business Units and Functions covered by the document scope.

## The Specifics

### 3. Responsibilities

#### 3.1. Staff Responsibilities

All GSK employees and contingent staff must comply with the requirements of this SOP in conducting Company business.

If a decision about a particular action is not covered within this procedure, personnel must seek guidance from their supervisor, Human Resources, GSK Legal or a Compliance Officer.

Failure by any Staff, including managers or supervisors who ignore prohibited conduct, or have knowledge of misconduct and fail to correct it, or to comply with this or any GSK policy will be subjected to disciplinary action up to and including separation from the Company in accordance with local labour laws.

#### 3.2. Management Responsibility

Senior management should be a role-model for these requirements by visibly demonstrating support for, and regularly encouraging adherence of reporting by staff. Managers should ensure all their employees receive guidance, training and communication on ethical behavior and legal compliance relevant to their duties for the Company.

#### **4. Staff Conduct Requirements**

As GSK employees, we must hold ourselves, our teams, and any GSK associates we work with accountable for abiding by our Code of Conduct, company policies and legal/regulatory requirements. We are empowered, and required, to promptly raise concerns of possible misconduct, potential conflicts, or known breaches with company policies, procedures, and suspected violations of country laws and regulations. This includes the potential misconduct of fellow employees, complementary workers, consultants, vendors, and partners with whom we jointly do business (including co-promote entities).

Ideally, concerns should be raised before problems develop. By stepping forward and raising concerns, we fulfil our responsibilities as employees to do the right thing. Non-GSK personnel working on behalf of the company are also encouraged to report misconduct concerns.

Accordingly, All GSK staff must:

- Become familiar with, and comply with legal and regulatory requirements and Company policy and procedures;
- Promptly report to the Company any violations of law, ethical principles or Company policies that come to staff's attention, and cooperate fully in any audit, enquiry, review or investigation by the Company; and
- Provide the Company's External Auditor with access at all times to the Company's records and accounts (in whatever form they are held) and provide additional information as requested by the External Auditor. If such requested information is legally privileged Staff must contact the Legal Department before responding to the request.

#### **5. Reporting of Misconduct**

As a requirement of our *GSK Code of Conduct* (POL-GSK-001), GSK seeks to deter and detect unethical or illegal conduct which an individual believes are taking place to ensure issues are raised at an early stage in a responsible and confidential manner. Examples of such concerns may include, but are not limited to:

- Corruption, bribery or blackmail;
- Fraud;
- Other criminal offences;
- Discrimination or harassment;
- Conflicts of interest;
- Failure to comply with legal or regulatory obligations;
- Failure to comply with GSK policies or procedures;
- Endangering the health and safety of any individual;
- Damage to the environment; *and*
- Attempted concealment of information relating to the above.



Any genuine misconduct concerns raised in good faith will be thoroughly investigated with appropriate actions taken based on the outcome. GSK will provide feedback to the person who has raised the concern to the extent that it is appropriate and can be done without violating legal requirements or other duties of confidentiality.

We are all responsible for, and required to promptly report unethical and illegal conduct through the appropriate reporting channels.

GSK will protect Staff who report, or consider reporting unethical and illegal conduct from retaliation, retribution and any form of harassment directed against them.

## **6. Reporting Channels**

All personnel must promptly raise concerns about unethical or illegal conduct which they believe may be taking place. All such concerns should be raised through the appropriate reporting channels listed below, in accordance with local privacy laws.

**6.1.** In the first instance, a concern should be reported to Staff's immediate supervisor or line manager or any executive directly senior to the person making the report. A supervisor or manager who receives the report should take necessary and appropriate follow-up action or seek action from one of the groups listed below.

**6.2.** If it is inappropriate to report the concern to line management because they are part of the perceived misconduct, or if the concern persists after reporting to line management, the concern should then be raised to someone in a suitable function, such as the following:

- Corporate Ethics & Compliance
- Audit and Assurance
- Human Resources
- Corporate Security & Investigations
- Sustainability & Environment
- Health, Safety and Performance
- Legal, or
- Finance Directors

**6.3.** Staff may also report a concern anonymously if preferred, through the following methods:

**Online:** [www.gsk.com/integrity](http://www.gsk.com/integrity)

**Phone:** US 1-866-GSK-ETHICS (1-866-475-3844)

**Phone:** Global [Speak Up Integrity Line Numbers](#)

**Mail:** PO Box 58572, Philadelphia, Pennsylvania 19102

Reporting details are available on the [GSK Code of Conduct Resource Centre](#) or externally on [gsk.com](http://gsk.com).



Local Policies and Procedures may contain details of locally customised reporting channels as appropriate, in accordance with local privacy laws.

All instances of reported unethical or illegal conduct, violation of company policy, or breach of legal and regulatory requirements must be documented within a controlled case management environment (GSK systems used for tracking and reporting allegations and investigations).

## **7. Fraud Reporting**

Specifically with regard to reporting fraud, personnel are required to report any suspected or actual fraud, regardless of materiality to the following:

- Corporate Security & Investigations (contact details and an electronic fraud reporting tool are available through the [Corporate Security & Investigations intranet site](#) and
- the local Finance Director or equivalent (unless suspected of involvement).

You may also report fraud through the reporting channels listed above (anonymously if preferred).

## **8. Safeguarding Personnel that Report Misconduct**

GSK encourages internal reporting of concerns to support GSK's Values and policies and will take proactive steps to ensure that employees who raise good faith concerns are safeguarded, supported in the workplace, [and recognized, as appropriate].

GSK has standard procedures for investigating and managing cases of unethical and illegal conduct which must be followed. These standard procedures include GSK's commitment to taking active steps to safeguard, support, [and recognize as appropriate] employees who have reported a concern. Managers or other staff involved in the investigation or management of these cases should contact their business area HR, Compliance, Corporate Security & Investigations, or Legal representatives for more information.

## **9. Non-Retaliation**

GSK managers, supervisors and personnel must NOT engage in retaliation, retribution or any form of harassment directed against staff who have reported, or are considering reporting, a concern. Any manager, supervisor or employee who engages in such retribution, retaliation or harassment is subject to discipline, up to and including termination from the company. For contractors, such actions may lead to the termination of the contract under which their services are provided to GSK in accordance with local labour laws.

Reporting a concern will not provide immunity for misconduct engaged in by the individual making the report, but prompt and forthright disclosure and cooperation will



generally be considered a mitigating factor in determining any consequences to the reporting individual in accordance with local legal standards.

**10. Communication of Issues**

Questions or concerns around this procedure should be raised to Global Ethics & Compliance Operations, your business area Compliance Officer, Human Resources or Legal.

**Glossary & Administration**

**Glossary**

**Fraud:** The legal definition of fraud varies from country to country but in most cases the key elements are: dishonesty, deception, and the intention of obtaining an undue benefit; avoiding an obligation; causing loss to another party; removal of funds; or misrepresenting the financial position or affairs of the entity. Some types of fraudulent activity include: Fraudulent financial reporting; Misappropriation of assets; Bribery/corruption; Conflict of Interest; Inflated or false expense claims; fraudulently avoiding costs and expenses.

**Administration**

|                       |   |
|-----------------------|---|
| <b>Approval:</b>      | Risk Oversight and Compliance Council (ROCC)  |
| <b>Owner:</b>         | Simon Bicknell – SVP, Governance, Ethics & Assurance  |
| <b>Author:</b>        | Laurie Snow – Compliance Policy Manager, Global Ethics & Compliance Operations  |
| <b>Approval Date:</b> | 20-NOV-2012   |
| <b>Effective Date</b> | 01-MAR-2013   |
| <b>History:</b>       | 01-MAR-2013: SOP-GSK-003 v01: This SOP supersedes the Internal Reporting of Unethical & Illegal Conduct section of the Code of Conduct POL-GSK-001 v07 and the Standards of Conduct STD-GSK-001 v02 retired in August 2012. |

## Waivers

Any requirement of this Corporate SOP may be waived conditionally on a case-by-case basis in very exceptional circumstances with written indication from the Corporate Compliance Officer as approved by the SOP sponsor and ROCC. All requests for exceptions/exemptions should be directed to Corporate Ethics & Compliance (CEC).

Once approved, these exceptions will be recorded by CEC and posted on the Corporate Ethics & Compliance web community for visibility. The approved exception author/sponsor is required to notify all relevant GSK employees, contractors and third parties of the granted exception.

## Related Documents

[GSK Code of Conduct \(POL-GSK-001\)](#)

[Preventing Corrupt Practices & Maintaining Standards of Documentation \(POL-GSK-007\)](#)

[Safeguarding People Who Report Unethical or Illegal Conduct \(SOP-GSK-015\)](#)

[Procedure for the Conduct of Internal Investigations \(SOP-GSKF-522\)](#)

## Appendices

None