



INTEGRA LIFESCIENCES ITALY S.R.L.

Model of Organization, Management and Control
(pursuant Italian Legislative Decree 231/2001)

[TRANSLATED FROM THE ORIGINAL ITALIAN VERSION]

Special Part G

Expenses Reimbursement and Procurement Card Management

1. Special Part Aim

This Special Part aims to define do's-and-don'ts as well as control activities that all Addressees are required to adhere to and execute whenever operating within activities and process listed in subsequent chapter 2, for the purpose of *i)* preventing the risk of specific "231" relevant crimes commission as well as of *ii)* assuring correctness and transparency in conducting business activities.

In addition, this Special Part aims to provide Supervisory Body and all other control bodies with relevant information to perform its control activities.

Addressees should adhere to each of the extent applicable:

- Model of Organization, Management and Control, General Part;
- Standard of Business Conduct and Ethics;
- Delegation of Authorities in place;
- each and all other Company and Group documents addressing activities relevant for the Italian Legislative Decree 231/2001 compliance.

In general, all actions and behaviors in violation of existing and valid laws are forbidden.

2. Special Part Scope

This Special Part and, specifically, do's-and-don'ts as well as control activities detailed in subsequent chapters, apply to all Integra managers, employees and other professionals involved with the "Expenses reimbursement and Procurement Card management" process.

3. Applicable 231 crime

231 crimes theoretically applicable to Integra Lifesciences Italy S.r.l. are the following:

- offences against the Public Administration (art. 25 Leg. D. 231/2001);
- corporate offences (including corruption between private parties) (art. 25-ter Leg. D. 231/2001);
- receiving, laundering and using money, goods or benefits of unlawful origin, as well as self laundering (art. 25-octies Leg. D. 231/2001);
- tax crimes (art. 25-quinquiesdecies Leg. D. 231/2001).

4. Do's-and-don'ts

All Addressees must:

- operate in compliance with legislation, taking into account tax legislation and payment management instruments, traceability of financial flows and anti-money laundering;
- guarantee decision-making traceability, authorization processes and control activities carried out within the expense reimbursement management process;

- use payment permitted by internal practices and procedures;
- manage travel authorization and control in accordance with economy and transparency criteria, in compliance with internal regulations and current tax laws and regulations;
- request / recognize expenses reimbursement incurred only for work reasons;
- guarantee expenses reimbursement payment only if expense support documentation is available;
- guarantee the authorization process traceability on travel control activities;
- incur representation expenses exclusively for lawful purposes, in a transparent way, according to criteria of cost-effectiveness and cost containment;

incur proportional representation expenses in accordance with the Company objectives. It is explicitly forbidden to:

- grant expense reimbursements against unmotivated or never incurred expenses or recognize expenses reimbursement in favor of employees, collaborators or third parties that are not adequately justified in relation to the type of task performed or in the absence of suitable supporting documentation;
- support and recognize representation expenses that can be interpreted as exceeding normal commercial or courtesy practices;
- correspond to employees and executives emoluments lower than those indicated in the certification accounted for and used to deduct the related cost, in order to achieve undue savings in tax expenditure.

With reference to behavioral principles adopted in management of relations with Ministry of Health or the Public Administration, in relation to the registration and reimbursement of local prerogatives or during institutional events, please refer to the Special Part "Public Administration Relations Management".

In addition to the above, the behavior principles and the related regulation listed in the Confindustria Medical Devices Code of Ethics and MedTech European Code of Ethics, as well as specific regulations (eg: ECM Regulation) must be observed.

5. Expenses reimbursement management

Employees costs reporting, referred both to company credit card and cash expenses, takes place exclusively through the use of the appropriate company software "Concur".

Here follow the control activities to be put in place within Expenses Reports process.

Expenses reimbursement and representation expenses management

- Type of expense and upper limits are defined within the "Travel and Expenses" Group Policy;
- expenses reimbursement request is prepared by the employee using the information system (Concur) form and includes: (i) reasons for the expense; (ii) amount and detailed description; (iii) place, date and expense;

- reimbursement requests are linked to related receipts (supporting documents) attached. The original receipts are sent to the Payable Account office of the subsidiary company in Dublin;
- expenses reports are authorized by the employee direct manager (or above) in accordance with the "Integra Approval Authority Guidelines";
- the verification of the expenditure inherence and the correspondence between the expenses incurred and the supporting documents presented is the responsibility of the Account Payable of the Shared Service Center;
- for expenses incurred directly by the employee without the use of the company credit card, the reimbursement is included in the paycheck;
- the local Accountant monthly receives a report from the Shared Service Center detailing all the expenses for each employee;
- accounting is automatic, however, checks are made between the expenses resulting from Concur and those that are automatically accounted for.

Credit Card

All traveling staff and management have a *corporate billing credit card*.

- The release of credit cards to employees is subject to the compilation of a request form signed by the requesting party and, for approval, by the Direct Superior of the applicant and the Finance Manager;
- company credit card use is subject to cost controls, spending limits and obligations in terms of reporting and delivery of the receipts requested by the "Policy Travel and Expenses";
- the expenses verification and the correspondence of the expenses incurred against the supporting documents is under the employee direct manager.

Procurement Card (a.k.a. "P-Card")

- Function assistants are provided with a corporate credit card to support particular types of limited purchase (a.k.a. "P-Card");
- the release of P-Cards is subject to the compilation of a request form signed by the requesting party and, for approval, by the Direct Superior of the applicant and the Finance Manager;
- all expenses incurred through P-Cards are submitted for prior approval to the Function Responsible, who is in charge of verifying the expenses correctness and completeness;
- all expenses are summarized within a monthly report signed for approval by the Function Responsible;
- all relevant documentation, highlighting process and critical decision must be properly archived by the competent function.