

Guidance on adequate Due Diligence Process for Protecting Human Rights

This Guidance provides an overview on how to develop and implement an adequate due diligence process to identify and assess potential impact and risks relating to protecting human rights in the Roche Group.

1. **Identification of Risks and Impact Assessment**

- a) Are actual and potential risks for human rights violations in our own operations, in our value chain and activities related to our business adequately identified and mapped (severity and likelihood)?
- b) Are available red flags in the public domain identified and assessed?
- c) Are ethical incidents adequately reported to the Chief Compliance Officer?
- d) Are corrective and remediation measures initiated and, where necessary, implemented?

2. **Systematic Periodic Review of the Risk Identification and Impact Assessment**

- a) The identification of actual and potential risks is a continuous task and has to be undertaken with a risk based view and focus.
- b) Supportive documentation evidencing the adequate due diligence process has to be stored in line with Roche's corporate records management program (COREMAP) requirements.
- c) It is recommended to keep related evidence available for 10 years.

This Guidance on adequate Due Diligence Process for Protecting Human Rights was provided by the Chief Compliance Officer; it became effective on May 1, 2019.