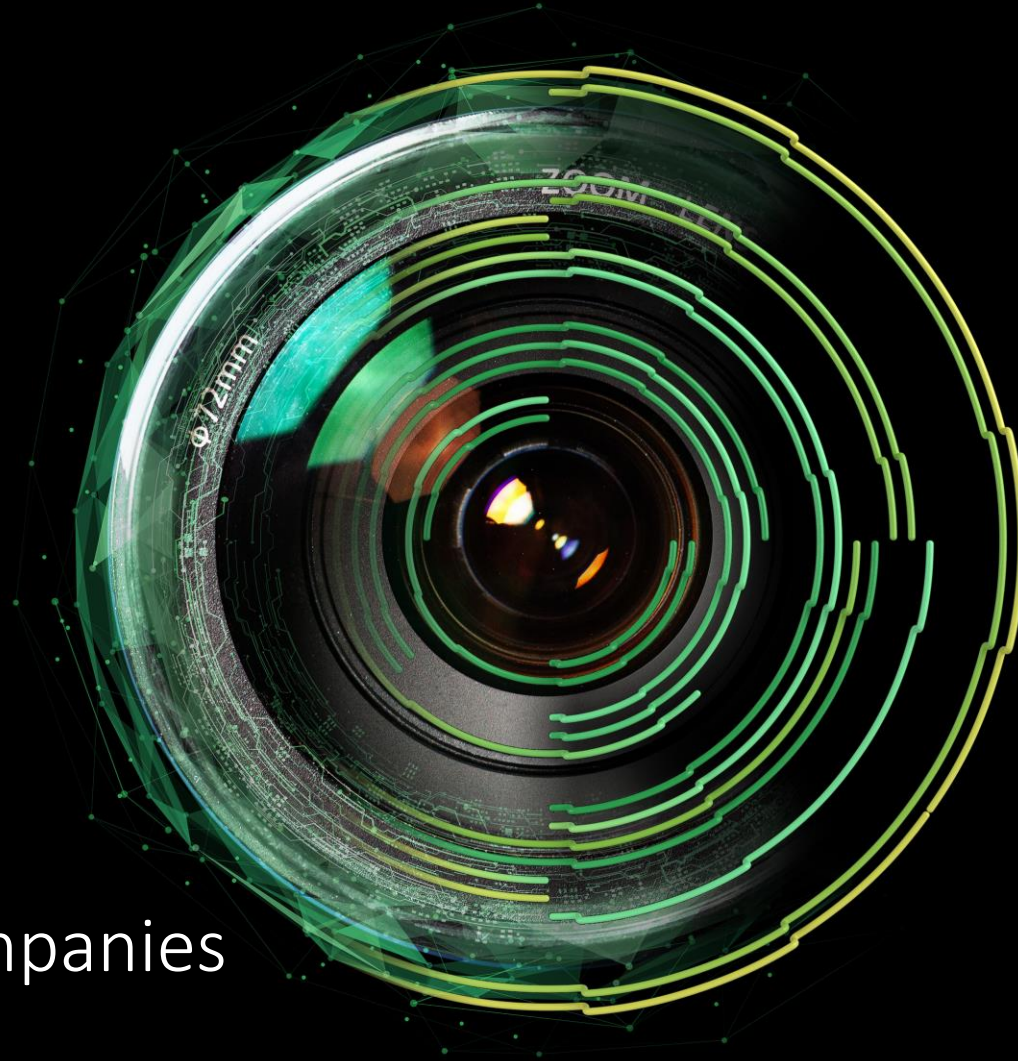


Deloitte.



Forensic services

Pharmaceutical companies

Deloitte Caspian

March 2023



Deloitte Forensic services



Key services:

1 Compliance review

We perform an independent compliance review on an existing or potential counterparty of the Company. The aim is to reveal indications of a violation of the Company's compliance policies and local & international anti-corruption legislation requirements.

2 Compliance function maturity

We analyze the maturity of compliance functions in line with the requirements of local anti-corruption legislation, FCPA and UK BA.

3 Compliance program development

We can develop an end to end compliance program or improve an existing programme. This can include the development of a Code of Ethics and compliance policies and processes for due diligence, hot line, continuous monitoring, disciplinary measures, management commitment, along with communication and trainings.

4 Investigating financial fraud

We conduct and / or assist with internal fraud and misconduct investigations by company management and employees, including those based on whistleblower reports through a hotline.

5 Due diligence

We thoroughly assess the subject's reputation, business assets, connections and contacts to identify if a subject has provided reliable information and / or whether there are any hidden reputational risks associated with the subject.



Areas of focus for Pharma companies



Relations with medical professionals



Communications with state companies, agents, bodies



Relations with charity funds and patient organizations



Relations with distributors

Examples of projects



Compliance / FCPA review for an international pharmaceutical company



Our team conducted an analysis of transactions involved in the following key processes of the client's offices in the CIS (Kazakhstan, and Ukraine):

- sales (pricing, discounts, bonuses for distributors);
- purchases of goods and services, including marketing;
- employee remuneration;
- relationships with health care providers and government agencies.



We identified the following issues:

- a number of potentially fraudulent transactions, such as:
 - a) office rental from a company affiliated with the CEO of a subsidiary of the client;
 - b) purchase of souvenirs at inflated prices;
 - c) acceptance of consulting services without documentary evidence from companies with potential links to organized crime;
- violations of international law with regard to relations between pharmaceutical companies and health care providers (gifts, complimentary international travel, acceptance of lecture services without documentary evidence, etc.).



Based on our findings, we provided the client with recommendations for improving the analyzed processes, as well as measures to minimize the risks associated with the identified violations.



FCPA due diligence for a pharmaceutical company



Deloitte was engaged by a major pharmaceutical company to assist in bringing the company's expenditures into compliance with the US FCPA, as well as in line with the company's internal policies, including compliance provisions.

We identified many expenses that did not comply with the company's internal policies and which could increase FCPA risks.

The company used our recommendations to improve their internal procedures and compliance policies.

Examples of projects



Developing materials for corporate compliance training



Developing materials for compliance training sessions, including the following topics:

- the company's ethical values;
- zero tolerance for conflicts of interest;
- anti-corruption legislation;
- gifts and hospitality;
- reporting violations (ethics hotline).



Preparing materials, based on the relevant training materials, to test the company employees on their knowledge of compliance issues



Developing training materials for new employees



Developing training materials covering the following topics, among others:

- Corporate code of ethics
- Anti-corruption issues
- Conflicts of interest
- General compliance issues affecting the pharmaceuticals industry
- Organizing and sponsoring industry events
- Donations
- Personal data
- Confidentiality
- Using social networks
- Interacting with healthcare professionals and organizations
- Issues involved in carrying out medical and commercial activities
- Operational transparency
- Patient organizations
- Promoting drugs
- Ethical business conduct
- Speak up, ethics hotlines
- Practical questions (e.g. where to find a policy or procedure; who to ask regarding compliance-related questions, etc.)



Our team includes more than 15 Forensic professionals working across the Caspian region. We surpass our competitors both in scale of activity and quality of services provided



Extensive local & international experience



More than 15 professionals



Practical recommendations for clients



Unique methodology and approaches



Customer oriented



Responsible pricing



Independent approach and quality control



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