



Dexcom

Corporate Policy

DCP-000101

Rev: 001

Anti-Bribery and Anti-Corruption Policy (ABAC)DOCUMENT OWNER: COMPLIANCE

1.0 PURPOSE

- 1.1 Dexcom, Inc., and its subsidiaries and affiliates around the world (collectively “Dexcom” or the “Company”), is committed to promoting the highest standards of ethical business conduct and complying with all applicable laws, rules, and regulations.
- 1.2 As part of this commitment, all Dexcom directors, officers, and employees worldwide (“Employees”), including third-parties and individuals employed by or acting on behalf of Dexcom or its subsidiaries, are required to comply with all applicable anti-bribery and anti-corruption laws, including the United States Foreign Corrupt Practices Act (“FCPA”) and the United Kingdom’s Bribery Act, as well as local laws and regulations.
- 1.3 We are all responsible for understanding the important legal and ethical issues that affect our business and for conducting our business with honesty, integrity, and fairness. It is our obligation to comply with the Company’s policies and procedures, including this Anti-Bribery and Anti-Corruption Policy.
- 1.4 **What is the problem with corruption?**
 - 1.4.1 Corruption is the willingness to act dishonestly in return for money or personal gain. Corruption is bad for business and harms society. By wrongly benefiting a few individuals who abuse their power or position, it creates unfair competition, damages innovation, and undermines integrity.
 - 1.4.2 As a US-listed, multinational company, Dexcom must follow the anti-bribery and anti-corruption laws of all countries in which we operate
 - 1.4.3 Accordingly, Dexcom has a zero-tolerance policy for bribery and corruption and has implemented programs, policies, and procedures to ensure that everyone involved in our business is held accountable.

2.0 SCOPE

- 2.1 This policy applies to all Dexcom Employees and third parties and individuals employed by or acting on behalf of Dexcom, as well as all third parties contractually bound by this policy.

3.0 ZERO TOLERANCE FOR BRIBERY

- 3.1 Dexcom has a zero-tolerance policy for bribery. Dexcom prohibits its Employees and anyone else acting on Dexcom’s behalf from offering, giving, requesting, accepting or receiving bribes.
- 3.2 No Employee may directly or indirectly offer, promise, grant or authorize the giving of money or **anything of value** to anyone in connection with business dealings in order to obtain an **improper advantage**.



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- 3.2.1 **Anything of value** includes money and monetary equivalents (such as gambling chips and gift cards), entertainment, accommodations, job opportunities, internship opportunities, and any other benefit. There is no “minimum” monetary threshold – any amount can be sufficient to trigger a violation.
- 3.2.2 **“Improper advantage”** includes payments intended to:
 - 3.2.2.1 influence a decision by an official, including a failure to perform his or her official functions;
 - 3.2.2.2 induce an official to use his or her influence or power to affect a decision by someone else in his or her government; and
 - 3.2.2.3 induce an official to use his or her influence or power to affect or influence any act or decision.
- 3.2.3 Other **“improper advantages”** include improperly reducing taxes or duties, “looking the other way” at code or rule violations, and/or any form of improper preferential treatment.
- 3.3 Furthermore, you cannot use a third party or intermediary to do something that you are prohibited from doing yourself. Turning a blind eye or “willful blindness” to bribery is not an excuse. You have an obligation to know the third-party intermediaries, partners, and others with whom Dexcom works. See Section 12 below for more information on third-party intermediaries.
- 3.4 Examples of prohibited conduct include, but are not limited to:
 - 3.4.1 payments made directly to a government official for an improper purpose;
 - 3.4.2 payments or gifts to third parties where you know or have reason to know that at least a portion of the payments or gifts is likely to be offered by the third party to a government official for an improper purpose;
 - 3.4.3 payments or gifts to entities such as charities, hospitals, or relief funds made for the benefit of a government official;
 - 3.4.4 acts “in furtherance of” an improper payment, such as arranging for funds to be available for the improper payment;
 - 3.4.5 payments such as an “under the table” payment to a tax official to settle a tax claim or payment to a regulatory official to obtain or expedite regulatory approval such as customs clearance.

4.0 BRIBERY OF GOVERNMENT OFFICIALS



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- 4.1 Most countries in which we do business have laws that forbid making or offering any payment or anything of value to a government official in order to improperly influence the government official to secure an award or favorable regulatory treatment, retain business or gain an improper business advantage. Examples of such laws include the US FCPA and the UK Bribery Act.
- 4.2 We must be particularly sensitive to bribery and corruption issues because governments are often both the regulators of our products and major customers. We also interact regularly in various ways with *healthcare professionals, doctors, hospital personnel, researchers, academia and scientists*, many of whom are employees of public or state-owned institutions and may be considered government officials under applicable laws and regulations.
- 4.3 **Government officials** include, but are not limited to:
- 4.3.1 any official or employee of a foreign government, including any political party, administrative agency, or government-owned business;
 - 4.3.2 any person acting in an official capacity on behalf of a government entity or regulatory body;
 - 4.3.3 employees or agents of a business which is owned or controlled by a government, including the employees of a government-owned hospital or other government-owned healthcare facility;
 - 4.3.4 any person or firm employed by or acting for or on behalf of any government;
 - 4.3.5 any political party official, employee or agent of a political party, or candidate for political office (or political party position); and
 - 4.3.6 any family member or other representative of any of the above.

5.0 COMMERCIAL BRIBERY

- 5.1 Dexcom also prohibits “commercial bribery.” Generally, commercial bribery is giving, offering, requesting, accepting or receiving something of value to or from an individual or company to secure an improper advantage in commercial conduct. Dexcom prohibits any Employee or anyone acting on Dexcom’s behalf from directly or indirectly engaging in any form of commercial bribery.

6.0 MEALS, GIFTS, AND ENTERTAINMENT

- 6.1 Building strong relationships with customers, distributors and suppliers is essential to Dexcom’s business. Socializing with customers, distributors and suppliers is an integral part of building those relationships. However, good judgment should be exercised in providing or accepting business meals and entertainment or gifts, so that all such conduct is consistent with customary and prudent business practices and compliant with applicable laws and regulations.



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- 6.2 While individual circumstances differ, the overriding principle concerning meals, gifts, entertainment, and other types of gratuities is not to give or accept anything of value that could be perceived as creating an obligation on the part of the recipient (whether a Dexcom Employee, a customer, a distributor or a supplier) to act other than in the best interests of his or her employer or otherwise to taint the objectivity of the individual's involvement. This principle applies to Dexcom's transactions everywhere in the world, even if it conflicts with local custom.
- 6.3 **MANDATORY GUIDELINES**
- 6.4 All payments, meals, gifts, entertainment, or promotional expenses which are intended as or may be construed as a bribe or are intended to induce a government official to misuse his or her position or to obtain an improper advantage, regardless of their value, are prohibited. All meals, gifts, entertainment, and related expenses must comply with the following:
- 6.4.1 It is not offered to gain an improper advantage or influence official action;
- 6.4.2 The value is reasonable and appropriate to the recipient(s) given the position, circumstances, and occasion;
- 6.4.3 It does not create an appearance of bad faith or impropriety and could not be reasonably misunderstood by the recipient or others as a bribe;
- 6.4.4 The frequency of prior meals, gifts or hospitality provided to the same recipient(s) would not raise an appearance of impropriety;
- 6.4.5 It is recorded fairly and accurately in Dexcom's books and records; and
- 6.4.6 It is permitted under applicable laws and regulations, including local law.
- 6.5 **Government officials:** All government official recipients/attendees of meals, gifts, entertainment, hospitality and travel must be documented properly. Documentation must, at a minimum, include the *full names and representative organizations for all government officials*.
- 6.6 **Gifts:** Giving small personal gifts is often a part of local culture. A non-monetary gift is permitted without pre-approval if:
- 6.6.1 Mandatory Guidelines are satisfied;
- 6.6.2 The Gift is of nominal value; and
- 6.6.3 The recipient is not a government official.
- 6.7 All other gifts or exceptions to the above guidelines require pre-approval in writing from Compliance.



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- 6.8 **Meals:** Doing business over a meal is a common practice around the world. A meal may be offered to a third party without pre-approval if all of the points below are met:
- 6.8.1 The Mandatory Guidelines are satisfied, and the meal is business-related (e.g. during or immediately preceding or following a meeting);
 - 6.8.2 The value is that of an ordinary working meal under local standards (e.g. expensive wines and delicacies should be avoided); and
 - 6.8.3 Business-related meals do not include family members or other guests of the invitee.
- 6.9 If any attendees of the meal have the power to influence a government or business decision, only modest meals that are connected to a necessary meeting or business activity should be offered.
- 6.10 All other meals will require pre-approval in writing from your supervisor and/or Compliance. Some examples include:
- 6.10.1 The meal has a value beyond that of an ordinary working meal under local or other applicable standards;
 - 6.10.2 The spouse or other guests of the invitee will attend;
 - 6.10.3 The meal is not directly business-related; or
 - 6.10.4 Repeated meals (two or more) with any particular government official in a three-month time period.
- 6.11 **Entertainment:** Invitations to entertainment events (for example, to attend plays, concerts or sporting events) tend to have limited direct relevance to business and therefore can create an appearance of impropriety. For that reason, entertainment invitations, other than for certain Dexcom or Dexcom-sponsored events, require pre-approval from and Compliance. *Approval for an entertainment expense will generally be granted only where the following conditions are met:*
- 6.11.1 The Mandatory Guidelines and applicable Dexcom policies and procedures, including those listed in Section 17 below, are satisfied.
 - 6.11.2 The proposed invitee has no decision-making authority over an anticipated or pending decision affecting Dexcom's interests.
 - 6.11.3 The entertainment serves a legitimate business purpose.
 - 6.11.4 Black market or scalper's tickets are not used.
 - 6.11.5 Spouses or guests of the proposed invitee are not invited (unless in exceptional cases).



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7.0 TRAVEL AND LODGING

- 7.1 From time to time it may be necessary to pay the travel and lodging expenses of third parties – for example, for attendance at Dexcom-sponsored events or conferences. All travel and lodging, including trips to Dexcom-related conferences, seminars or business meetings, and related proposals for incidental entertainment, is allowed only if the following conditions are met:
- 7.1.1 The Mandatory Guidelines are satisfied;
 - 7.1.2 The travel and lodging are directly related to the promotion, demonstration or explanation of Dexcom products or services or to the performance of a contract;
 - 7.1.3 The distance of travel and duration of stay are justified by good faith business reasons such as the location of a facility, gathering of relevant experts at a trade conference or event, availability of flights, etc.
- 7.2 Travel and lodging guidelines applicable to Dexcom employees should apply equally to their guests. For additional information, consult Dexcom’s Travel Policy.

8.0 OBTAINING APPROVALS FOR EXCEPTIONS

- 8.1 All exceptions to this Policy require prior approval by your supervisor and Compliance. When seeking approval, complete, sign and submit the appropriate pre-approval form to your supervisor. If your supervisor approves the exception, he or she must then submit the form to Compliance for final approval. You must seek approval before promising a gift or inviting someone to an event. **Failure to obtain pre-approval when necessary may result in non-reimbursement of expenditures and/or disciplinary action, up to and including termination.** If you are unsure whether you need to obtain approval, please contact your supervisor and/or Compliance.
- 8.2 Offers of gifts or hospitality must be transparent. In certain cases, it may be advisable that written offers of gifts or hospitality contain some language to the effect that the recipient acknowledges that the offer is compliant with local requirements and the policies of the recipient’s own organization. In situations where approval from Compliance is required, consideration should be given to whether a similar approval is required from the invitee’s organization.

9.0 FACILITATION PAYMENTS ARE PROHIBITED

- 9.1 Facilitation payments are typically small payments made to lower-level government or private sector employees, as a personal benefit to them, to secure or speed-up the performance of a routine action to which the payer is entitled. These are sometimes known as “grease payments.” Facilitation payments are an issue because:
- 9.1.1 They are a form of corruption.



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9.1.2 Payments for routine action are illegal in almost all countries.

9.1.3 Paying for routine government action could easily open the door to more serious issues of corruption.

9.2 **Dexcom prohibits all forms of facilitation payments.** You should never attempt to disguise a facilitation payment as something else.

9.3 Examples of routine action include processing government papers, issuing licenses and permits, clearing goods through customs, obtaining police protection, or addressing processing delays.

9.4 **If you encounter anything that looks like a request for facilitation payment, you must escalate the request to Compliance.**

10.0 POLITICAL AND CHARITABLE CONTRIBUTIONS

10.1 No Dexcom corporate funds may be used to make political contributions of any kind to any candidate, political party or to intermediary organizations such as political action committees ("PAC"). This general prohibition covers not only direct contributions but also indirect assistance or support of candidates or political parties through the purchase of tickets to special dinners or other fund-raising events, and the furnishing of any other goods, services or equipment to political parties or committees.

10.2 Dexcom is committed to good citizenship and community involvement. Political contributions or activities by employees on their own behalf are permissible. Employees should not make such contributions in a way that might appear to be an endorsement or contribution by Dexcom. No person may be reimbursed directly or indirectly by the Company for any political contribution either to a candidate or a PAC or for the cost of attending any political event.

10.3 **Company donations** are part of Dexcom's commitment to society and a way of contributing to worthy causes. They reflect our identity as a responsible corporate citizen. Donations include anything of value donated by Dexcom to support charitable causes, made without expectation or acceptance of a business advantage in return.

10.4 Unfortunately, even legitimate donations sometimes have the risk of creating the appearance of corruption. And corruption can also occur more directly when an organization or its employees fund non-existent or illegitimate charitable organizations to conceal corrupt payments.

10.5 Contributions to industry associations, fees for memberships in organizations that serve business interests, and sponsorships where Dexcom receives advertising in return are not considered charitable donations.

10.6 Key principles regarding the appropriateness of a donation include:

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- 10.6.1 Donations may not be offered, promised or given if they are intended to influence official action or secure an improper advantage.
- 10.6.2 Donations may not be made to individuals, to for-profit organizations, to organizations that do not have tax-exempt status or whose goals are not compatible with the principles in Dexcom's Code of Conduct and Business Ethics.
- 10.6.3 Donations must be transparent.
- 10.6.4 Payments to private accounts or in cash are not permitted.
- 10.6.5 Donations must be recorded fairly and accurately in Dexcom's books and records.
- 10.7 Any corporate donations to government entities, state-owned entities or charitable organizations linked to or funded by the government or a government official must be pre-approved by Compliance.

11.0 SPONSORSHIPS

- 11.1 Sponsorships are an important part of Dexcom's communication with customers and help to strengthen the Dexcom brand. This makes them different from donations since their purpose is to obtain a specific benefit. Sponsorship activities take place, for example, in the area of sports, arts and culture, education and science.
- 11.2 Sponsorships can nevertheless create problems if they create the appearance that Dexcom is seeking or obtaining an improper advantage.
- 11.3 All Dexcom sponsorship activities worldwide must be approved by Marketing (or the department funding the sponsorship). Further, contracts related to sponsorship activities must be approved by Legal.

12.0 THIRD-PARTY INTERMEDIARIES, CONSULTANTS, REPRESENTATIVES, AND AGENTS

- 12.1 Public corruption often occurs when companies use third parties as intermediaries to obtain government business or influence government action on their behalf. Under some anti-corruption laws, including the FCPA, Dexcom can be held liable not only for acts made by us but also by someone acting on our behalf. For that reason, the Company must take steps to be reasonably certain that we only deal with intermediaries which apply the same standards of business conduct as Dexcom.
- 12.2 Before initiating a relationship with a representative, partner, consultant, distributor, agent, or other third party, you must conduct appropriate due diligence to become reasonably assured that the prospective representative will not engage in improper conduct. Due diligence typically will include considering such factors as:
 - 12.2.1 the representative's qualifications for the position or task at issue;



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- 12.2.2 whether the representative has personal or professional ties to the government;
 - 12.2.3 the number and reputation of the representative's clientele and the representative's reputation with the United States Embassy or Consulate, local bankers, clients, and other business associates;
 - 12.2.4 any history of misconduct, violations or penalties, or other non-compliance; and
 - 12.2.5 the reasonableness of the compensation.
- 12.3 In some cases, you may conduct third party due diligence. In other cases, you must receive approval from Legal and Compliance before engaging a third party. In every instance, however, the Company must have a written agreement with each third party which includes a provision that the third party will comply with applicable laws and regulations. Additional provisions may be required when engaging certain third parties, including audit rights, certifications, and/or cooperation in internal investigations. If you have further questions, contact Legal or Compliance.
- 12.4 The Company will terminate any third party who fails to comply with its obligations under applicable anti-bribery and anti-corruption laws and regulations.
- 12.5 Your responsibilities include:
- 12.5.1 Have a solid, documented basis for trusting the intermediary to conduct business on Dexcom's behalf in a compliant and legal manner;
 - 12.5.2 Take reasonable steps to monitor for and prevent misconduct and, where appropriate, train the intermediary on Dexcom's values;
 - 12.5.3 Respond appropriately to indications of potential misconduct including reporting issues immediately to Dexcom Legal and Compliance; and
 - 12.5.4 Identify third parties that would interact with government officials on behalf of the Company.
- 12.6 **Red Flags:** It is your responsibility to identify red flags that may signal a risk and require further inquiry or escalation. Some examples of third-party red flags include:
- 12.6.1 Appears unqualified or understaffed;
 - 12.6.2 Is specified or recommended by a government official;
 - 12.6.3 Requests that its identity be kept hidden or hires several layers of sub-contractors beneath them;
 - 12.6.4 Requests to be paid in cash or upfront or through offshore payments;

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12.6.5 Requests that Dexcom create false or inaccurate documents or mischaracterize expenses/charges;

12.6.6 Requests unusually large compensation in relation to the value of the services provided;

12.6.7 Seeks reimbursement for unusually high or undocumented expenses.

12.7 It is your obligation to reach out to Compliance or any of the contacts listed below if you have any questions or concerns regarding the third party you are managing, the due diligence and monitoring process, or if any of the above issues require further clarification.

13.0 ACCURATE BOOKS AND RECORDS

13.1 The term books and records is used in this Policy to generally describe all business records. It includes accounts, correspondence, memoranda, tapes, discs, papers, books and any other documents.

13.1.1 In order to combat corruption and comply with applicable laws, transactions must be transparent, fully documented, and properly recorded to accounts that accurately reflect their nature.

13.2 All Employees must maintain accurate records of all transactions and assist in ensuring that the Company's books and records accurately and fairly reflect, with appropriate detail, all transactions, expenses, or other dispositions of assets. To that end, Employees are prohibited from falsifying business or accounting records and must truthfully report and record all dispositions of assets. To the extent your job requires you to record or report the disposition of any of Dexcom's assets, such reports must be truthful and accurate and not intended to conceal any fact concerning the disposition of those assets. Undisclosed or unrecorded funds or assets, for any purpose, are prohibited.

14.0 ADDITIONAL RESOURCES AND CONTACTS

14.1 In addition to this Policy, Dexcom offers regular live training and online training. Dexcom employees are also required to participate in anti-bribery/anti-corruption training on an annual basis. We are committed to helping our Employees better understand applicable laws and regulations and comply with our Company's policies and procedures.

14.2 If you have any questions regarding this policy, please reach out to your supervisor or Compliance. Additionally, below are some helpful resources:

14.2.1 Compliance Email Address: compliance@dexcom.com

14.2.2 [Dexcom's Compliance Intranet Web Site](#) provides additional information, including links to the Matter Management System and the Compliance Hotline, current Compliance Policies and Procedures, and training materials.



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15.0 REPORTING CONCERNS

15.1 In addition to the contacts listed above, Employees who are aware of a suspected or actual violation of this Policy have a responsibility to report it. If you have questions, concerns, or become aware of or suspect that a bribe, kickback, or other corrupt conduct has occurred or is about to occur, you should immediately escalate this matter to Compliance.

15.2 If you prefer to place an anonymous report in confidence, please use our Compliance Hotline.

15.2.1 Compliance Hotline (Internet): <https://www.dexcom.ethicspoint.com>

15.2.2 Compliance Hotline (Telephone)

Austria	0-800-200-288
Canada	1-844-678-0450 1-855-350-9393
England	01-800-912-0040
Germany	0-800-225-5288
Scotland	01-800-912-0040
Sweden	844-388-5278
Switzerland	0-800-890011
United States	1-844-678-0450

Complete country telephone numbers are provided at the website specific to the country in which you are reporting. This website is not hosted by Dexcom.

16.0 CONSEQUENCES OF MISCONDUCT

16.1 **Dexcom has a zero-tolerance policy for bribery and corruption.** If Dexcom determines that an Employee has violated this Policy, he or she will be subject to disciplinary action, up to and including termination.

17.0 OTHER RELATED POLICIES AND PROCEDURES

17.1 Code of Conduct and Business Ethics

17.2 Supplier Code of Conduct

17.3 HCP Interactions Policy



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- 17.4 Travel and Expenses Policy
- 17.5 Compliance Program Policy
- 17.6 Samples Policy
- 17.7 Government Investigations/Internal Investigations Policy

- 18.0 REFERENCES – N/A**
- 19.0 DEFINITIONS – N/A**
- 20.0 RESPONSIBILITIES – N/A**
- 21.0 MATERIALS – N/A**
- 22.0 EQUIPMENT – N/A**
- 23.0 SAFETY AND PRECAUTIONS – N/A**
- 24.0 ATTACHMENTS – N/A**