Healthcare Compliance Manuals

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TABLE OF CONTENTS

Part I – Healthcare Compliance Manual for Commercial Representatives

POLICY 1: CORE PRINCIPLES 16

POLICY 2: PROTECTING PATIENT PRIVACY 17

POLICY 3: REPORTING ADVERSE EVENTS 20

POLICY 4: CROSS-FUNCTIONAL INTERACTIONS BETWEEN INTERNAL STAKEHOLDERS 22

POLICY 5: REPORTING POTENTIAL VIOLATIONS 25

POLICY 6: STANDARDS FOR PROMOTIONAL MATERIAL 29

POLICY 7: REVIEW AND APPROVAL OF PROMOTIONAL MATERIAL 35

POLICY 8: SCIENTIFIC AND MEDICAL REPRINTS 36

POLICY 9: CALL PLANS 42

POLICY 10: STANDARDS FOR PROMOTIONAL INTERACTIONS WITH HEALTHCARE PROFESSIONALS 43

POLICY 11: PROMOTIONAL INTERACTIONS WITH GOVERNMENT EMPLOYEES 46

POLICY 12: PROCESSING UNSOLICITED REQUESTS FOR MEDICAL INFORMATION 53

POLICY 13: MEALS WITH HEALTHCARE PROFESSIONALS 55

POLICY 14: PROVIDING ITEMS OF VALUE TO HEALTHCARE PROFESSIONALS 58

POLICY 15: PROMOTIONAL ACTIVITIES AT MEDICAL MEETINGS AND CONVENTIONS 61

POLICY 16: DISCOUNTS AND REBATES 64

POLICY 17: USE OF PRESCRIBER DATA 65

POLICY 18: CONSULTING ARRANGEMENTS WITH HEALTHCARE PROFESSIONALS 66

POLICY 19: ADVISORY BOARDS 71

POLICY 20: SPONSORSHIPS 78

POLICY 21: CHARITABLE DONATIONS 81

POLICY 22: EDUCATIONAL GRANTS 83

POLICY 23: INTERACTIONS WITH CONSUMERS 85

POLICY 24: INTERACTIONS WITH PATIENT ORGANIZATIONS 87

POLICY 25: INTERACTIONS WITH PAYERS 89

POLICY 26: INTERACTIONS WITH THE MEDIA AND THE FINANCIAL COMMUNITY 93

POLICY 27: RECEIVING ITEMS OF VALUE FROM THIRD PARTIES 94

POLICY 28: HANDLING THIRD PARTY INFORMATION 96

POLICY 29: GOVERNMENT INVESTIGATIONS 98

POLICY 30: ANTI-CORRUPTION 102

POLICY 31: COMPLIANCE WITH TRANSPARENCY REPORTING LAWS 104

POLICY 32: COMPLIANCE WITH STATE LAWS 108

Part II – Healthcare Compliance Manual for Medical Affairs Personnel

POLICY 33: CORE PRINCIPLES 115

POLICY 34: PROTECTING PATIENT PRIVACY 116

POLICY 35: REPORTING ADVERSE EVENTS 118

POLICY 36: CROSS-FUNCTIONAL INTERACTIONS BETWEEN INTERNAL STAKEHOLDERS 120

POLICY 37: REPORTING POTENTIAL VIOLATIONS 123

POLICY 38: STANDARDS FOR SCIENTIFIC AND MEDICAL MATERIALS 127

POLICY 39: PUBLICATION OF CLINICAL RESEARCH RESULTS 131

POLICY 40: MEDICAL AND SCIENTIFIC REPRINTS 136

POLICY 41: INTERACTIONS WITH HEALTHCARE PROFESSIONALS 142

POLICY 42: FIELD-BASED MEDICAL REPRESENTATIVES 146

POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION 152

POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS 155

POLICY 45: PROVIDING ITEMS OF VALUE TO HEALTHCARE PROFESSIONALS 157

POLICY 46: MEDICAL MEETINGS AND CONVENTIONS 160

POLICY 47: GENERAL CONSULTING ARRANGEMENTS WITH HEALTHCARE PROFESSIONALS 163

POLICY 48: ADVISORY BOARDS 168

POLICY 49: CLINICAL INVESTIGATOR MEETINGS 175

POLICY 50: SPONSORSHIPS 180

POLICY 51: CHARITABLE CONTRIBUTIONS 183

POLICY 52: EDUCATIONAL GRANTS 185

POLICY 53: INVESTIGATOR-INITIATED TRIALS 194

POLICY 54: INTERACTIONS WITH PATIENTS AND PATIENT ORGANIZATIONS 200

POLICY 55: INTERACTIONS WITH PAYERS 204

POLICY 56: INTERACTIONS WITH THE MEDIA AND THE FINANCIAL COMMUNITY 209

POLICY 57: RECEIVING ITEMS OF VALUE FROM THIRD PARTIES 210

POLICY 58: HANDLING THIRD PARTY INFORMATION 212

POLICY 59: INTERACTIONS WITH GOVERNMENT REPRESENTATIVES 214

POLICY 60: GOVERNMENT INVESTIGATIONS 216

POLICY 61: ANTI-CORRUPTION 220

POLICY 62: COMPLIANCE WITH TRANSPARENCY REPORTING LAWS 222

POLICY 63: COMPLIANCE WITH STATE LAWS 226

DOCUMENT HISTORY 231

APPENDICES to STATE LAW RESTRICTIONS POLICY.....232

GLOSSARY

Term	Definition
Adverse Event	Any undesirable or unexpected experience following use of a medical product, regardless of whether the experience is considered related to the product.
Advisory Board	A meeting composed of Healthcare Professional attendees who provide significant, meaningful feedback for the purpose of enhancing the Company's business activities and contributing to the development and improvement of Company products.
Activity Sponsor	The Company Representative responsible for a particular arrangement or activity. Compan Representatives at any level may be an Activity Sponsor, according to their job responsibilities and applicable departmental business rules.
CFL Information	Information that it is not directly contained in the current Product Label for a product but that is consistent with the product's FDA-required labeling.
Consumer	Anyone who is not a Healthcare Professional, including but not limited to patients, potential patients, or other members of the general public.
Continuing Medical Education ("CME")	A program that is accredited by the Accreditation Council for Continuing Medical Education or a comparable third-party accrediting organization to provide CME credits to Healthcare Professionals.
Commercial Representative	Any officer, director, employee, contract representative, or contingent employee working on behalf of the Company in a non-medical, non-clinical, non-quality, non-regulatory, or non-operational role or capacity (including without limitation Sales, Marketing, Human Resources, Finance, Legal).
Company	ImmunityBio, Inc.
Company Representative	Any officer, director, employee, contract representative, or contingent employee working on behalf of the Company.
Discount	A reduction in the amount a buyer (including but not limited to a Healthcare Professional or Consumer) is charged for an item or service based on an arms-length transaction.
Educational Program	A scientific or educational program for Healthcare Professionals that meets FDA's requirements for independent scientific exchange. More specifically, the program (1) must be independent of any Company influence, and (2) must be funded in compliance with the terms of a written agreement that has been signed by authorized representatives of both the Company and the independent third-party provider of the program.
Enduring Materials	"Non-live" CME activities that continue to exist after the CME program is over, such as a video recording, monograph, or publication.
Field-Based Medical Affairs Personnel	Field-based Medical Affairs Personnel, including Medical Science Liaison ("MSL")
Healthcare Professionals ("HCPs")	Licensed medical practitioners, medical staff members, and any other person involved in providing patient care, including but not limited to physicians, osteopaths, naturopaths, optometrists, eye care professionals, nurses, nurse practitioners, physician assistants, dentists, dental assistants, technicians, office managers, medical residents, pharmacists, pharmacy technicians, and the like. The term also encompasses other entities, and all their employees at any level, that are

Term	Definition
	part of the healthcare delivery system, such as managed care organizations, pharmacy benefit managers, retail pharmacies, hospitals, group purchasing organizations, pharmacy and therapeutics committees, formulary committees, etc.
HCP Consultant	A Healthcare Professional engaged at arms-length to help meet a legitimate business need of the Company by providing a work product or service that cannot be provided internally and that the individual is qualified to provide.
Investigational Product	A Company product that is under clinical investigation and has not received approval from FDA for any use.
Medical Personnel	Any officer, director, employee, contract representative, or contingent employee working on behalf of the Company in a medical, clinical, regulatory, quality, or operational role or capacity (i.e., a non-commercial role or capacity).
Off-Label	Not consistent with the information in a product's current Product Label.
On-Label	Consistent with the information in a product's current Product Label. Includes "CFL" information.
Patient Identifiable Information ("PII")	Any information relating to an identified or identifiable patient (such as name, date of birth, address, telephone number, facsimile number, email address, Social Security number, medical record number (*e.g.*, prescription number), full face photographic image (including video), or any other information that could reasonably allow identification of an individual), whether such data is in individual or aggregate form and regardless of the media in which it is contained.
Pre-Approval	Pertaining to a Company product that has not received approval from FDA for any use.
Prescribing Information	The FDA-approved physician and/or patient labeling of a prescription drug, also known as the "PI" or package insert.
Product Label	For a prescription drug product, the current Prescribing Information for the product.
Promotional Interactions	Any interaction during which a Companyl Representative discusses a Company product or makes any claims regarding any attribute of the product in a way that is intended to induce or could be viewed by a reasonable person as intended to induce, an HCP or Consumer to recommend, prescribe, or use the product.
Promotional Material	Any material identified as Promotional Material in these policies and/or the PRC SOP.
Promotional Speaker	Any Healthcare Professional or other third party engaged by the Company to present at a Speaker Program on behalf of the Company.
Rebate	A type of discount for which the terms are fixed and disclosed in writing to the buyer at the time of the purchase, but which is not given at the time of purchase.
Return on Investment (ROI)	Return on investment (ROI) is a performance measure used to evaluate the profitability of an investment or activity. For the purpose of this manual, ROI generally refers to the measurement of whether an investment or activity increased the value or volume of prescriptions (or otherwise increased business) by the specific HCP(s) involved in the investment or activity.
Sales Representative	A Commercial Representative whose primary role is field-based sales operations.

Term	Definition
Speaker Program	A program featuring a presentation on Company products by a Healthcare Professional or other third party that is arranged by a Commercial Representative. Speaker Programs are distinguished from informational presentations led by a Commercial Representative, such as a Sales Representative.

INTRODUCTION

At ImmunityBio, Inc. ("ImmunityBio," "Company," "we," or "our"), we are committed to compliance with all applicable laws, regulations, and industry codes of conduct. The Policies contained in these *Healthcare Compliance Manuals* are intended to help guide our employees, contract representatives, and other contingent employees working on behalf of the Company ("Company Representatives," "you," or "your") in making the right decisions when engaging with the healthcare community, including Healthcare Professionals ("HCPs").

These Policies will not address every situation you encounter but do provide guidance to help you decide how to conduct business effectively and in a compliant manner. If you have questions, please reach out to your manager or the Compliance Department.

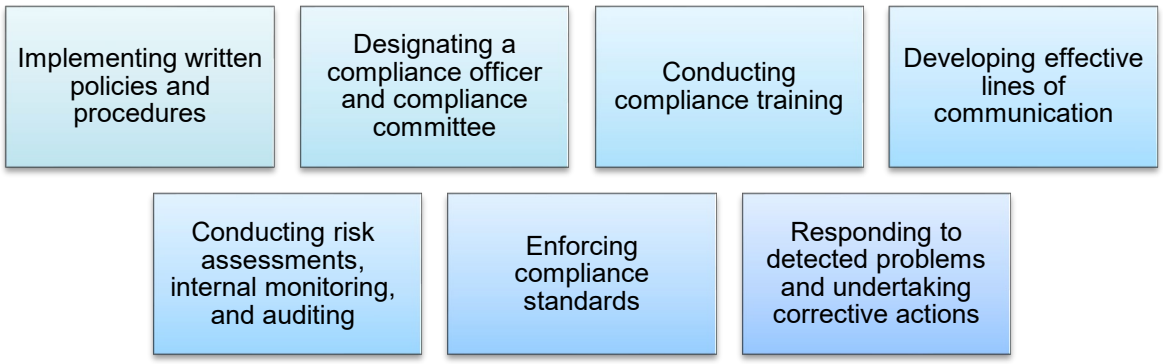
As a product moves through its lifecycle, the U.S. government applies increasing levels of scrutiny to ensure that pharmaceutical manufacturers follow all laws and regulations related to their interactions with the healthcare community. The U.S. Food and Drug Administration ("FDA") requires manufacturers to present information about their products in a manner that maintains the integrity and standards expected by the healthcare community and patients. In addition, as a product moves from the pre-approval phase into commercialization, companies must be aware of all applicable rules and guidelines to ensure compliance with anti-kickback and false claims requirements.

ImmunityBio expects all Company Representatives to familiarize themselves with these Policies, understand their application to the performance of their business responsibilities for and on behalf of the Company, ask their managers or the Compliance Department when they do not understand or know how to apply the principles within a policy, and be connected and work with each other to support our culture of compliance.

This document is divided into two healthcare compliance manuals ,one for Commercial Representatives and one for Medical Personnel. Company Representatives should familiarize themselves with all Company policies and procedures relevant to the activities for which they engage in; however, they must comply with the set of policies and procedures that match their job function. Stated differently, Commercial Representatives must comply with the Healthcare Compliance Manual for Commercial Representatives and Medical Personnel must comply with the Healthcare Compliance Manual for Medical Affairs Personnel. As defined in the Glossary, a Commercial Representative is any officer, director, employee, contract representative, or contingent employee working on behalf of the Company in a non-medical, non-clinical, non-quality, non-regulatory, or non-operational role or capacity (including without limitation Sales, Marketing, Human Resources, Finance, Legal). A Medical Personnel or Medical Representative is any officer, director, employee, contract representative, or contingent employee working on behalf of the Company in a medical, clinical, regulatory, quality, or operational role or capacity (i.e., a non-commercial role or capacity).

OUR HEALTHCARE COMPLIANCE PROGRAM

The Company's Healthcare Compliance Program is comprised of many different elements that are designed to help ensure our compliance with applicable laws and regulations, including the seven fundamental elements of a pharmaceutical compliance program as identified by the Department of Health and Human Services' Office of Inspector General ("OIG"):



We operate in a complex regulatory environment including federal and state laws. Some of the key laws, regulations, and guidelines are listed and described generally below.

Anti-Kickback Laws

The federal Anti-Kickback Statute ("AKS") and corollary state laws make it a crime to pay or receive anything of value with the intent to induce the purchase or prescription of drugs or devices that are reimbursable under federal or state healthcare programs such as Medicare, Medicaid, or TRICARE. The purpose of these laws is to ensure that money, or anything else of value, does not interfere with our customers' independent clinical and formulary decisions. The AKS is interpreted broadly and prohibits a wide range of activities, such as:

- providing a fruit basket to a physician's assistant with the hope that he/she will encourage the physician to write more prescriptions for Company products;
- providing office supplies to a wholesale customer to influence the purchase of Company products;
- providing an educational or research grant to a managed care organization to influence the formulary position of a Company product;
- paying for the services of an HCP consultant at a fee above the reasonable, fair market value of such services;
- providing extravagant travel arrangements to a doctor with the hopes that he/she will convert their patients from a competitor product to a Company product; or
- providing lavish meals and entertainment to an HCP for any reason, even if the meal or entertainment was provided in conjunction with the HCP providing legitimate services for the Company.

The federal AKS is so broad that, if read literally, it could restrict many otherwise legitimate marketing activities and even some non-promotional activities. Recognizing this, the OIG has defined certain "safe harbors" to the AKS. Activities that fall entirely within a safe harbor do not violate the statute. Several safe harbors are relevant to our business activities, but three are especially important:

1) Discount Safe Harbor: Allows the Company to discount the price of a product to make it competitive with other products, provided that the discount is properly reported to the government and complies with other safe harbor requirements.

2) Managed Care Safe Harbor: permits the Company to provide an array of discounted items or services to certain eligible managed care organizations under specified circumstances.

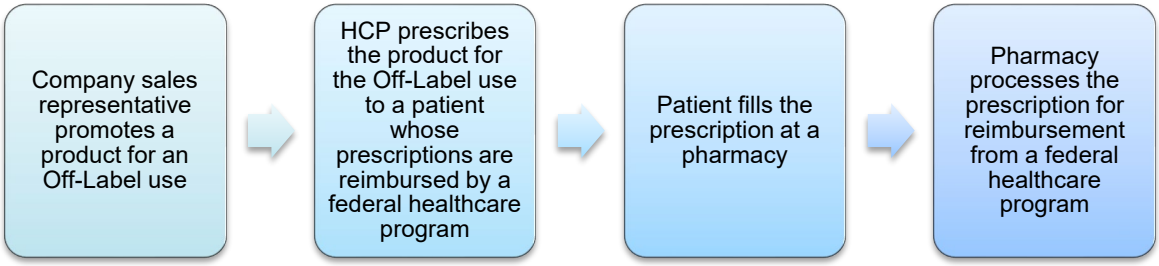
3) Personal Services Safe Harbor: Protects legitimate, commercially reasonable service arrangements with HCPs, such as consulting or speaking agreements. Compliance with this safe harbor requires, among other things, a written agreement and compensation determined in advance and on a fair market value basis.

For all safe harbors, the Company must satisfy each requirement completely to be protected. The guidelines provided in these Policies have been developed to help ensure our business activities are fully compliant with the relevant AKS safe harbors.

False Claims Act

The federal False Claims Act prohibits entities and individuals from submitting, or causing or "inducing" someone else to submit, a false claim for reimbursement by the federal government. Violating the False Claims Act can result in significant fines for each false claim.

Example:



Under the above facts, the government would argue that the Company "induced" another party to submit a false claim for reimbursement in violation of the False Claims Act

Some state laws limit or restrict the way pharmaceutical companies interact with HCPs, especially with respect to marketing practices and items of value provided to HCPs. State regulations are designed to ensure that interactions with HCPs benefit patients, and that HCPs use their independent judgment to make decisions about which medicines to prescribe to their patients. The recent trend is for state marketing and disclosure laws to place greater restrictions and requirements on companies than the *PhRMA Code on Interactions with Healthcare Professionals* (discussed below) or federal laws. Additionally, the Physician Payments Sunshine Act ("Sunshine Act") requires disclosure to the federal government of defined transfers of value to any physicians in the United States during the preceding calendar year. Some states have enacted similar transparency laws that require the annual reporting of transfers of value to HCPs.

Medicare and Medicaid Best Price Policy

Under federal law, Medicaid is entitled to quarterly rebates based in part on the lowest price a pharmaceutical company offers to any non-government customer for a particular product. This is generally referred to as the "best price" of the product. Pharmaceutical companies must report the metrics they use to calculate these rebates to the federal government. If a company does not accurately

account for discounts or other price concessions, it might result in the company reporting an inaccurate best price to the federal government. This could violate the Medicaid Best Price Law, which could result in significant penalties and operating restrictions. Additionally, Medicare requires the reporting of certain pricing information and imposes penalties for incomplete or inaccurate reports. Many states also have a version of pricing legislation and impose penalties for violations of those laws.

Example: You are responsible for calculating the quarterly rebates provided to Medicaid for Company products. Unbeknownst to you, a rogue Company Employee has been providing money to a retail customer through the issuance of "educational grants" in order to reduce the net cost of the Company products that the retail customer purchases. The quarterly rebates paid to Medicaid do not take into account this product discount, resulting in the retail customer paying less for Company products than Medicaid pays. This violates the Medicaid best price law.

Violations of the Medicaid best price law can subject the Company to significant monetary penalties and operating restrictions. These Policies incorporate specific guidelines to ensure we comply with the Medicaid best price law.

FDA Laws and Regulations

The FDA is the federal agency responsible for overseeing the safety of pharmaceuticals, biologics, medical devices, and other products under the Federal Food, Drug, and Cosmetic Act ("FDCA") and its implementing regulations. FDA regulates almost every aspect of a pharmaceutical company's business, including the research, development, manufacturing, distribution, marketing, and promotion of prescription drugs and devices. The consequences of violating the FDCA or an FDA regulation range in severity from written reprimands to product seizure, monetary penalties, and even criminal prosecution. Commercial Representatives must be committed to following these Policies to ensure we are compliant with FDA's rules.

HIPAA, Federal, and State Privacy Laws

The Health Insurance Portability and Accountability Act of 1996 ("HIPAA") is an important privacy law that affects the healthcare industry in the United States. The HIPAA "Privacy Rule," as it is commonly called, aims to protect the privacy of individually identifiable health information of patients and research subjects. The HIPAA Privacy Rule directly applies to HCPs, health plans, and healthcare clearinghouses ("Covered Entities"). In limited circumstances, HIPAA may apply or affect pharmaceutical and device company operations. In addition, there are numerous federal and state privacy laws that govern the collection and use of personal information. The spirit of all privacy laws is that individuals should know when companies are using their personal information, how the personal information is being used, and how the personal information is protected. Personal information may include medical histories or records and personal identifiers such as names, birth dates, and Social Security Numbers.

Industry Codes of Conduct

Industry codes of conduct include the *PhRMA Code on Interactions with Health Care Professionals* ("PhRMA Code"). The purpose of the PhRMA Code is to help ensure that healthcare decisions are made for the benefit of patients and not based on undue influence from industry. The PhRMA Code provides

examples of proper and improper practices regarding company interactions with HCPs. Compliance with the PhRMA Code helps reduce the risk of violating anti-kickback laws. The PhRMA Code thus is a helpful resource to consult when considering whether a proposed activity may carry fraud and abuse risks.

ROLE OF THIS MANUAL

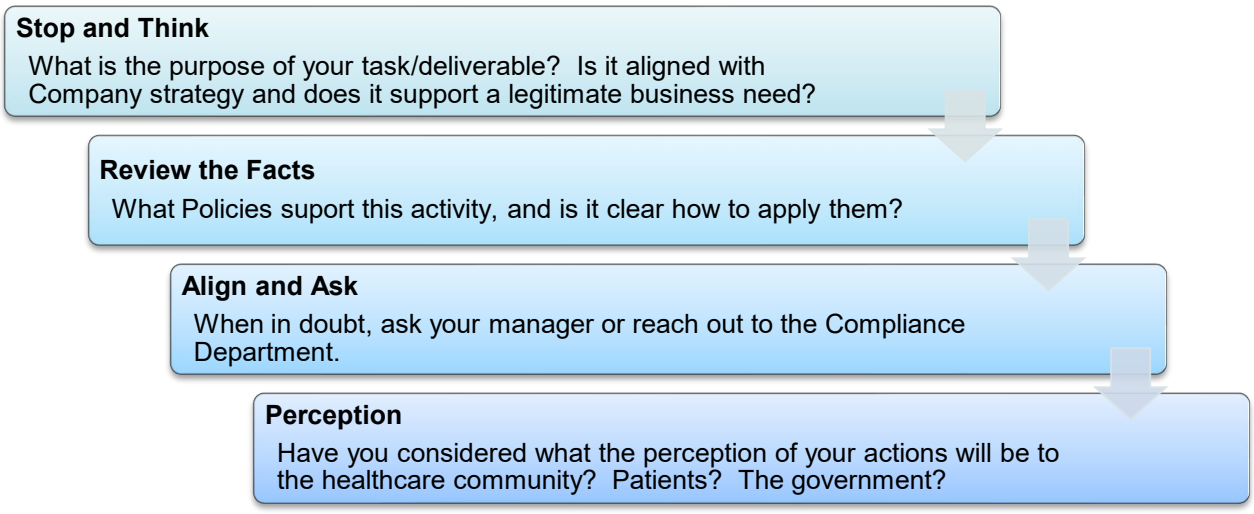
The Policies in these Manuals are intended to further our commitment to compliance by providing an overview of the laws, regulations, and Company policies and procedures that govern the conduct of Company Representatives. All Company Representatives are subject to the policies in either one of the manuals in this document depending on their job function.

The Policies are an integral part of the Company's Healthcare Compliance Program and should be read in conjunction with all other applicable policies and procedures. There may be additional compliance and department policies that govern certain Company Representatives.

Our Compliance Officer is responsible for administering the Policies in both sets of manuals, including resolving any questions that arise. The Compliance Department will amend or supplement the Policies at any time deemed necessary to reflect updated legal requirements, policies, and procedures. Such regular revisions ensure that the Policies are consistent with current federal, state, and local laws, regulations, industry codes of conduct, and the Company's Healthcare Compliance Program, as well as other Company policies, procedures, and business requirements. Company Representatives will be notified in a timely manner of any changes to the Policies that might relate to them.

COMPLIANCE DISCUSSION GUIDE

These Policies establish the framework for making ethical decisions about how we operate our business. When making business decisions, it is important to use this model to help guide you:



If at any point you are unsure of what to do, or do not understand a requirement, reach out to your direct manager for support or contact the Compliance Department.

NEW HIRE TRAINING REQUIREMENT

All Company Representatives (as defined above and in the Glossary), regardless of title, function, or department, must receive, review, and agree to comply with the Policies and other applicable Company

policies before they engage in any interactions with HCPs, payers, or patients. All managers are responsible for ensuring that each Company Representative they supervise meets these requirements. Company Representatives may not interact with any HCPs until they have reviewed and attested to these Policies.

SUPERVISION AND OVERSIGHT

Company Representatives in management positions are responsible for (1) training their direct reports to conduct business in accordance with these Policies, (2) exercising appropriate oversight over their direct reports, and (3) taking appropriate action to address and correct any instances of improper behavior. Managers with questions about the responsibilities discussed herein should contact the Compliance Department.

Company Representatives who are in management positions have an obligation not just to train their employees and to react to problems, but also to proactively address issues in real time that could lead to behaviors that do not satisfy our high ethical standards. Therefore, management personnel must exercise appropriate oversight and take appropriate action to address and correct any instances of improper behavior. This includes the responsibility to retrain employees as needed to ensure that all Company Representatives remain current in their knowledge of Company policies.

GEOGRAPHIC CONSIDERATIONS

These Policies apply to all Company activities identified herein, regardless of geographic location, to the extent that they are not superseded by more specific Company policies or more restrictive local country law. At a minimum, the Policies apply to activities within the United States as well as interactions involving U.S.-based HCPs occurring outside of the United States. HCP interactions occurring outside of the United States must comply with all applicable local country laws and regulations, as well as U.S. laws that apply to interactions that occur outside of the United States.

Accordingly, if a Company meeting involving U.S.-based HCPs is being hosted abroad, the Policies, more specific Company policies, and any more restrictive local country law must be followed. For example, if the Company is planning an interaction with U.S.-based HCPs in Europe, the Policies must be applied to the extent that they are not superseded by a more specific European-specific Company policy or more restrictive local European law.

Any deviations from these Policies based on geographic considerations must be approved in advance by the Compliance Department.

RELATED FORMS

Some Policies reference related forms, which will be made available electronically.

DEFINED TERMS

Please consult the Glossary at the beginning of these Policies for definitions of capitalized terms.

ABBREVIATIONS

The following abbreviations are used throughout the Policies:

CMS: Centers for Medicare and Medicaid Services

CRM: Customer Relationship Management

FDA: U.S. Food and Drug Administration

HCP: Healthcare Professional

OIG: Office of Inspector General of the U.S. Department of Health & Human Services

MRC: Medical Review Committee

PRC: Promotional Review Committee

PII: Patient Identifiable Information

ROI: Return-on-Investment

SOP: Standard Operating Procedure

Healthcare Compliance Manual

for

Commercial Representatives

POLICY 1: CORE PRINCIPLES

1.0 PURPOSE AND SCOPE

At ImmunityBio, we are committed to conducting business with the highest degrees of integrity, professionalism, and social responsibility. We are also committed to complying with all laws, regulations, and industry codes of conduct that apply to our business. Consistent with these commitments, the Company has identified core principles that form the foundation of our business operations. All Commercial Representatives are required to understand and abide by these core principles.

2.0 POLICY REQUIREMENTS

2.1 Support Our Culture of Compliance - The Company has designed a Healthcare Compliance Program, including these Policies, to ensure our activities are consistent with applicable requirements. All Commercial Representatives are responsible for knowing, understanding, and complying with the Policies. Commercial Representatives also are required to attend all compliance training provided or required by the Company and act in accordance with such training at all times.

2.2 Promote Company Products Ethically and Compliantly - ImmunityBio is committed to promoting our products in an ethical manner. If you are responsible for promoting one or more Company products, you must know and understand all information in the current Product Label. In Promotional Interactions, you must communicate truthful, On-Label information only, and all of your discussions must be consistent with these Policies.

2.3 Preserve the Non-Promotional Role of Medical Personnel - Medical Personnel serve as the Company's experts and authorities regarding medical, scientific, and clinical matters. They have strong backgrounds in medicine, nursing, or other scientific disciplines, which enable them to interact with HCPs in a manner that is unique to their role within the Company. Medical Personnel activities should be focused on providing objective and balanced scientific and educational information about Company products and the disease states our products treat, as well as supporting medical research. Medical Personnel must never engage in the selling, marketing, promoting, or "detailing" of Company products. Compensation of Medical Personnel will never be tied to sales or utilization of Company products by specific HCPs.

2.4 Preserve the Doctor/Patient Relationship - The Company believes that patient care should be based solely on patient needs and HCPs' independent medical knowledge and experience, and that patient care should not be improperly influenced by individuals or entities outside of the HCP/patient relationship. Our interactions with HCPs should be focused solely on informing them about Company products, providing scientific and educational information, and supporting medical research and education. To ensure the integrity of medical decisions, the Company does not offer or provide improper inducements or rewards to HCPs, Consumers, or any other third parties.

POLICY 2: PROTECTING PATIENT PRIVACY

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to protecting patient privacy and preserving the security, integrity, and confidentiality of Patient Identifiable Information ("**PII**"). We also recognize that PII is protected by federal, state, and local laws. This Policy, along with the Company's other privacy policies, establish guidelines for Commercial Representatives on appropriate interactions with PII.

2.0 POLICY REQUIREMENTS

2.1 Exposure to Patient Identifiable Information - In general, Commercial Representatives should not acquire, access, receive, collect, store, copy, process, handle, maintain, disclose, share, distribute, or transfer any PII to any party (including other Commercial Representatives). This prohibition applies even if a Commercial Representative is asked by a physician, pharmacist, or any other HCP to handle such information. In the event of such a request, the requester should be referred to the appropriate function or department at the Company.

Commercial Representatives must never participate in reviewing or flagging patient charts.

2.2 Prohibited Transmission of Patient Identifiable Information - Unless consistent with the special circumstances identified in Section 2.3 below or otherwise approved in advance by the Compliance Officer, Commercial Representatives must never:

- Transfer or transmit in any manner (e.g., by mail, email, personal delivery, etc.) PII in any form (including prescriptions, medical records, mailing lists, etc.) to any party, regardless of whether the information is sealed or otherwise protected from exposure to the Commercial Representative
- Collect names or other PII at Company-sponsored events
- Prepare nametags or other patient-specific materials in advance of an event from a patient list
- Call or offer to call a patient on behalf of, or at the request of, an HCP
- Enter or record PII on behalf of a patient who is signing up for a Company product cost savings program
- Contact a patient to answer questions about a Company product
- Discuss PII of patients with an HCP or any other party, including at informational presentations, Speaker Programs, and Advisory Boards
- Include PII in any call note, email, voicemail, text-message, or other written or oral communication

2.3 Permitted Interactions with Patient Identifiable Information - In certain limited circumstances, it may be appropriate for Commercial Representatives to interact with PII in accordance with the Company's privacy policies. Those circumstances include:

- Reporting Adverse Events. As described in *Policy 3: Reporting Adverse Events*, Commercial Representatives are required to report all Adverse Events associated with a Company product. You may collect and report PII to the extent necessary to comply with the Adverse Event reporting requirements.

- Patient Consent. It may be appropriate, or even necessary, for Commercial Representatives to receive PII from patients as part of certain activities outlined below. The patient's or individual's written consent must be obtained in advance of collecting, using, or disclosing PII in association with a particular approved activity in accordance with the Company's privacy policies. Activities at which PII may be gathered, used, or disclosed with patient consent and with Compliance's approval may include:
    - Collecting PII as part of an approved survey, screening tool, or other similar activity.
    - Using PII in Promotional Materials, such as patient profiles, as consistent with the patient's consent.

2.4 Accidental Exposure to Patient Identifiable Information - Because certain job functions require visiting HCPs' offices and other healthcare facilities, Commercial Representatives may have unintentional contact with PII. You may, for example, encounter patient medical charts, overhear office conversations regarding a patient, or view a reception sign-in sheet that contains PII. In these circumstances, you should respect and maintain the confidentiality of the PII and comply with the HCP office's documented patient privacy policies and procedures that are more restrictive than Company policies.

2.5 Accidental Possession of Patient Identifiable Information - During the conduct of day-to-day business activities, there may be occasions when a Commercial Representative accidentally comes into possession of PII (e.g., receipt of an email or other written correspondence from a patient or HCP that contains PII). If this happens, the Commercial Representative must:

- Not disclose, share, copy, distribute, discuss, or transfer (by email, verbally, or any other method) the information to anyone (including other Commercial Representatives).
- Not forward the original material to anyone else, either inside or outside the Company. Redacted materials from which all PII has been removed, however, may be forwarded to the Compliance Department.
- For information received electronically, permanently delete the electronic record (*e.g.*, delete the email from both the Inbox and Deleted Items folder).
- For information in hard copy form, destroy the record (*e.g.*, shred the material).
- Contact the sender in a separate communication (*i.e.*, do not reply to the original email) and advise them that Company Representatives cannot receive PII in future communications.

If you have any questions about the above requirements, contact the Compliance Department.

2.6. Personally Identifiable Information – Beyond PII belonging to patients, Commercial Representatives must safeguard and maintain all Personally Identifiable Information in confidence and only access, use, or disclose it for legitimate business purposes (i.e., no personal use). Generally, access, use, or disclosure of Personally Identifiable information should be limited to achieving the purpose for which the individual provided his or her information for or otherwise for the purposes the individual consented to.

If you have access to Sensitive Personally Identifiable Information (e.g., personal banking numbers, credit card numbers, driver license, social security number), please contact Compliance for additional information on the appropriate safeguards that applies that information. Generally, Commercial Representatives should not acquire, access, receive, collect, store, copy, process, handle, maintain, disclose, share, distribute, or transfer any Sensitive Personally Identifiable Information, unless explicated requested to do so by ImmunityBio, following appropriate privacy and security training.

POLICY 3: REPORTING ADVERSE EVENTS

1.0 PURPOSE AND SCOPE

ImmunityBio is required to ensure that all Adverse Events are properly captured, evaluated, and reported to relevant regulatory authorities. The Company may be subject to significant penalties for failing to meet these obligations. To ensure compliance with current reporting requirements, the Company closely monitors all reports of undesirable experiences associated with the use of Company products.

This Policy establishes the standards and procedures that Commercial Representatives must follow to identify and report Adverse Events associated with a Company product.

2.0 POLICY REQUIREMENTS

2.1 Identifying Adverse Events - An Adverse Event is any undesirable or unexpected experience following use of a medical product, regardless of whether the experience is considered related to the product. You are required to report all Adverse Events that come to your attention, including reports of side effects experienced after normal use of a drug, drug overdose or abuse, drug withdrawal, and any failure of a drug's expected pharmacological action.

2.2 Obligation to Report - All Commercial Representatives are required to identify, record, and report any Adverse Event associated with a Company product, or any occurrence that suggests an Adverse Event, as soon as possible, and no more than one (1) calendar day of learning of the event. See Section 3.0 below for reporting procedures.

You must report all Adverse Events that you become aware of, regardless of when the event occurred, and even if the reporter is reluctant to report the information or states that the Adverse Event has already been reported.

You may become aware of Adverse Events in a variety of situations, including witnessing an event or learning of an event through casual conversation. The obligation to report Adverse Events applies regardless of the context in which you receive the information (*e.g.*, in a business, social, or other context) and regardless of the means of communication (*e.g.*, written, electronic, or oral).

In the case of a critical ongoing Adverse Event, you may, as warranted, suggest that the reporting individual seek urgent medical attention or call 911. You must also report the Adverse Event as directed in this Policy.

3.0 PROCEDURES

3.1 Collect All Relevant Information - Upon becoming aware of an Adverse Event potentially associated with a Company product, you must make every attempt to collect the following information:

- Reporter's name and contact information
- The product involved (including the lot number, if available)
- Information about the individual experiencing the Adverse Event, including their initials, gender, and date of birth
- A description of the Adverse Event

- The date of the event if known
- Any other information that could help ImmunityBio evaluate and investigate the Adverse Event

As explained in *Policy 2: Protecting Patient Privacy*, you should gather only enough patient information to comply with the Company's Adverse Event reporting obligations.

If a reporter declines to provide information relating to an Adverse Event, you must encourage the reporter to contact ImmunityBio by emailing SAE.Reporting@Immunitybio.com directly and must still report the Adverse Event as directed in this Policy, even if you only have limited information regarding the event.

3.2 **Submit an Adverse Event Report** - After collecting the information listed above, Commercial Representatives must report it within one calendar day by emailing SAE.Reporting@Immunitybio.com.

POLICY 4: CROSS-FUNCTIONAL INTERACTIONS BETWEEN INTERNAL STAKEHOLDERS

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to serving the needs of patients, and all departments and functions within the Company are united in that commitment. Appropriate internal communications across functions are essential to ensuring cohesive and effective execution of our business strategies and goals. Such communications include interactions between Medical and Commercial colleagues, but these interactions must be structured in a manner that preserves the integrity and independence of the Medical function as distinct and separate from the Commercial function.

This Policy establishes general guidelines for interactions between Commercial and certain other internal teams and stakeholders including Medical Affairs.

2.0 POLICY REQUIREMENTS

2.1 General Principles - The overarching principle to be followed in all instances is that interactions between Medical and Commercial colleagues must be structured to ensure the scientific integrity and independence of the Medical function. Failure to maintain the integrity and independence of the Medical function creates the risk that it will be perceived as an extension of Commercial, potentially meaning that all Medical activities and communications will not be considered non-promotional and will instead be subject to the laws, rules, regulations, and guidance governing product promotion, including the prohibition on communicating information that is not consistent with the Product Label for the relevant product(s).

To ensure the scientific integrity and independence of the Medical function is maintained:

- Medical Personnel performance must never be measured based on sales or other common Commercial targets or objectives.
- Medical Affairs activities must be focused on (a) providing objective and balanced scientific and educational information about Company products and the disease states our products treat, (b) supporting medical research, including establishment of clinical development strategies, communicating with clinical investigators, and assessing proposals for investigator-initiated studies, and (c) preparing and/or supporting the preparation of abstracts, posters, peer-reviewed publications, and other forms of scientific exchange related to Company products and therapeutic areas of interest.
- Medical Personnel must not engage in any activities that could be perceived as selling, marketing, promoting, or “detailing” Company products.
- Medical Personnel must not report to Commercial.
- Commercial Personnel must not provide direction to Medical Personnel, including Company Representatives in Medical Affairs, on how to execute their job functions, and vice versa.
- It is important to remember that interactions between Medical Affairs and Sales Representatives should not involve tactical implementation nor appear to be linked as one department.

- Medical activities must be funded by a Medical budget, meaning that the budget is not under the supervision and direction of a commercial department (e.g., Sales or Marketing).

2.2 Measures of Success - The success of the Medical function must be measured by scientific and educational objectives to ensure Medical independence and scientific integrity. Return-on-investment ("ROI") analyses may not be conducted for Medical activities.

Conversely, the success of the Commercial function may be measured by sales and marketing metrics, and ROI analyses generally may be conducted for Commercial activities unless otherwise prohibited by these Policies.

2.3 Interdepartmental Interactions

2.3.1 Interactions Between Sales and Medical Affairs – The following requirements apply to interactions between Sales and Medical Affairs Personnel:

- Sales personnel may receive scientific and medical education from Medical Affairs.
- If both Medical Affairs and Sales personnel are staffing booths at trade shows, scientific meetings, or medical conventions, the areas must be separate and distinct. This separation requirement applies equally to smaller regional conferences.
- Medical Affairs and Sales may share contact information and general background information about HCPs with whom the two departments interact for the limited purpose of enabling the appropriate team members to schedule their own appointments.
- Field-based Sales personnel may not attend a business meal with HCPs that is being conducted by Medical Affairs. Non-field-based Commercial Representatives may attend a Medical-sponsored business meal only if their attendance is approved in advance by the Compliance Department. In addition, non-Sales Commercial Representatives who are Director or above, and Sales Commercial Representatives who are VP or above, may engage in joint interactions with Medical Affairs provided that the interaction is predominantly On-Label.
- Medical Affairs may not accompany Sales personnel during visits to HCP offices, subject to the following limited exception for initial HCP introductions:
    - Where a field-based Medical Affairs Personnel has an existing relationship with an HCP, they may introduce a Sales Representative to the HCP; similarly, a Sales Representative may introduce a field-based Medical Affairs Personnel to an HCP. There may be no substantive discussions with the HCP while both the Sales Representative and field-based Medical Affairs Personnel are present. Once the introduction has been made, either the Sales Representative or the Field-Based Medical Affairs Personnel must leave the room.

2.3.2 Interactions Between Marketing and Medical Affairs Personnel – Marketing and Medical Affairs Personnel operate as separate, independent groups within Company, though there may be a legitimate reason for the two departments to have joint interactions with HCPs in certain limited circumstances (e.g., preparation of HCP moderators for approved

Advisory Boards). Such joint interactions are subject to review and approval in advance by the Compliance Department.

2.3.3 Interactions Between Sales and field-based reimbursement personnel or Market Access Personnel – It is not uncommon for HCPs to raise reimbursement issues with Sales Representatives. However, to comply with privacy laws and requirements, it is critically important that Sales Representatives not become involved in patient-specific reimbursement issues or discuss specific patient issues with Market Access personnel or field-based reimbursement personnel. For example, it would not be appropriate for an HCP to tell a Sales Representative that her patient Jane Smith is having insurance coverage issues and for the Sale Representative to work with Market Access/field-based reimbursement personnel to address the issues. Instead, the Sales Representative should contact the Field Reimbursement Manager and tell them that they should contact the HCP's office. This approach keeps the Sales Representative from obtaining and transmitting confidential patient information. Similarly, Market Access personnel and field-based reimbursement personnel should not be contacting Sales Representatives to discuss specific patient coverage/reimbursement issues.

2.3.4 Interactions Between Market Access and Medical Personnel – The Market Access team engages commercial and government payers, as well as other entities involved in making coverage and reimbursement decisions about medical products, to provide relevant information. Market Access activities, including those intended to impact formulary placement for Company products, are Commercial in nature.

To carry out its role, it may be necessary for Market Access to engage internal stakeholders to discuss clinical and economic information. At times, it may be necessary for both Medical (including personnel whose role focuses on Health Economics and Outcomes Research ("HEOR")) and the Market Access team to have joint meetings or conduct joint presentations with payers. In addition, Market Access may accompany Field Medical Affairs Personal when interacting with HCPs as an opportunity to learn. These interactions must follow the appropriate rules of engagement, including having an approved agenda and ensuring a clear understanding of the roles and responsibilities of each respective function.

Any written materials to be used during interactions with payers require review and approval in advance by PRC, as determined by the content of the material and how it will be used.

POLICY 5: REPORTING POTENTIAL VIOLATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to complying with all laws, regulations, and other requirements that apply to our business. Commercial Representatives play a critical role in ensuring that we conduct business in a lawful and ethical manner, both by following internal standards, policies, and procedures, as well as by alerting the Company when a suspected compliance violation has occurred.

This Policy establishes guidelines for reporting known and suspected compliance violations, prohibits retaliation against good-faith reporters, and describes the consequences of committing a compliance violation.

2.0 POLICY REQUIREMENTS

2.1 Obligation to Report Known or Suspected Compliance Violations - If you believe that someone has or may have committed a compliance violation, you are required to report the situation to the Company immediately (defined as within one business day)—even if the violation seems insignificant. Your report must provide a description of the potential violation, including the names of all individuals involved. It is important that you refrain from attempting to investigate the matter on your own.

Reports may be submitted by any of the following methods:

- Verbally. You may submit a verbal report of a potential violation in person, by telephone, by voicemail, or by video conference to your supervisor or to the Compliance Department. Anyone who receives an oral report of a suspected violation must immediately document the report in writing and forward it to the Compliance Department by submitting the report to Compliance@immunitybio.com as soon as possible after receiving the information.
- In Writing. You may submit a written report of a potential violation by interoffice mail, email, or personal delivery to your supervisor or to the Compliance Department, or their respective authorized delegates, or via email to Compliance@immunitybio.com. The recipient of the report must forward it to the Compliance Department as soon as possible after receiving the information.
- Via the Compliance Hotline. Reports may be submitted to the Compliance Hotline, the Company's confidential reporting resource. You may choose to submit the report anonymously. The report must include a description of the potential violation, including the names of all persons involved. The Hotline is available twenty-four hours a day, seven days a week, by calling 1-833-765-8563, online at immunitybioinc.ethicspoint.com, or on a mobile intake site at immunitybiomobile.ethicspoint.com.

For incidents that involve personnel in the Legal or Compliance Departments, you may submit a report directly to the Chief Executive Officer, either in person, by interoffice mail, or email. The report must provide a description of the potential violation, including the names of all persons involved.

Failure to report a suspected or known compliance violation may result in disciplinary action, up to and including termination.

2.2 No Retaliation Against Good-Faith Reporters - ImmunityBio strictly prohibits retaliation against any Company Representative who raises compliance concerns in good faith. Retaliation is prohibited even if the information incriminates management, supervisors, or other Company Representatives, and even if the report is ultimately determined to be in error.

If a manager, supervisor, or any other Company Representative retaliates against anyone for reporting a compliance concern in good faith, they will be subject to disciplinary action, up to and including termination.

If a Company Representative who reports a violation is directly involved in the conduct being reported, the fact that they reported the violation will be given appropriate consideration in any resulting disciplinary action. However, failure to report wrongdoing of which a Company Representative has knowledge may itself be a basis for disciplinary action, up to and including termination of employment.

2.3 Confidentiality and Anonymity - If desired, you may report suspected violations anonymously. For instance, individuals making reports to the Hotline will not be required to give their name. Anonymous reports will be given due consideration but may be more difficult to investigate. We therefore encourage individuals to identify themselves when submitting reports of non-compliance.

Reports of non-compliance will be treated as confidential to the extent possible. However, Company Representatives should understand that there is no guarantee of anonymity.

2.4 Reporting Competitor Behavior - If you become aware of practices of competitors that conflict with Company's standards and place us at a significant competitive disadvantage, you should bring them to the attention of your management, who will consult with the Legal and/or Compliance Departments as needed to determine what responsive actions, if any, to be taken.

While you are strongly encouraged to bring questionable competitor practices to the attention of your management for review, you must always comply with Company policies and procedures. Competitors' practices can never justify a deviation from our own policies.

2.5 Consequences of Compliance Violations - The Compliance Department will investigate all reported compliance violations in a timely manner. If the investigation confirms that a compliance violation has occurred, appropriate disciplinary action will be taken.

2.5.1 Individuals Subject to Discipline – Disciplinary action may be taken against any Company Representatives who:

- authorize or participate in a violation of Company policy or an applicable law or regulation.
- fail to report an actual or suspected compliance issue that has been brought to their attention.
- knowingly withhold relevant and material information concerning an actual or suspected compliance issue.
- obstruct or otherwise fail to cooperate with an investigation by the Compliance Department or Legal Department.

2.5.2 Consistency of Disciplinary Action – Disciplinary measures will be applied in a consistent way, meaning that no Company Representative will receive special treatment based on their status within the Company.

2.5.3 Form of Disciplinary Action – Forms of disciplinary action range in severity depending on factors such as the risk to the Company caused by the violation and whether the behavior was willful. Disciplinary action may include one or more of the following, as determined by the Compliance Department, Legal and Human Resources and in accordance with applicable law:

- Termination
- Denial or reduction of incentive compensation and/or bonus
- Reduction in salary
- Denial or reduction of merit pay increase
- Denial of change in position
- Demotion or denial of promotion
- Probation or suspension, with or without pay
- Notification to senior management of formal disciplinary action
- Notification to immediate manager of formal disciplinary action
- Formal written notification of disciplinary action
- Formal written warning
- Email warning
- Company Representative counseling (*e.g.,* verbal policy reminder)
- Additional compliance training
- Monitoring of Company Representative activities (*e.g.,* email monitoring)

In addition to disciplinary action, if a Company Representative has broken the law, the Company may be required to refer the individual to the relevant law enforcement authorities.

2.5.4 Determining the Form of Disciplinary Action – In general, the following factors will be considered when assessing which of the above types of disciplinary action are warranted for a specific compliance violation:

- *Type and Severity of Violation*. Whether the conduct involved a minor process violation versus a violation of law or other significant requirement.
- *Intent*. Whether the violation was willful or, if accidental, whether the perpetrator should have known that the activity was prohibited (e.g., they had received compliance training on the activity).
- *Recidivism*. Whether the Company Representative has committed any prior violations and, if so, the type and severity of those violations.

- *Self-Reporting*. Whether the Company Representative voluntarily reported the violation.
- *Cooperation*. Whether the Company Representative cooperated with the compliance investigation.

Violations of the same or similar policies within a 24-month period will typically result in escalation of discipline, even if the underlying conduct itself is not considered to be a significant violation.

2.5.5 Documentation – Whenever disciplinary action is taken against a Company Representative, the action will be documented in their personnel file. These documents will be retained consistent with Company's document retention policies.

2.6 Violations by Vendors and Agents - If a distributor, vendor, agent, or any of their representatives has committed a compliance violation, appropriate action will be taken, which may include termination of the business relationship.

2.7 Annual Certification of Compliance - On an annual basis, all Commercial Representatives will be required to sign a written statement certifying that they have complied with all internal policies and procedures and have promptly reported all known or suspected compliance violations during the past year.

POLICY 6: STANDARDS FOR PROMOTIONAL MATERIAL

1.0 PURPOSE AND SCOPE

ImmunityBio uses Promotional Material to support the appropriate use of our products. It is essential that we act with integrity when discussing or distributing Promotional Material to ensure our products are used safely and to maintain our credibility when we communicate with patients, HCPs, and other customers about our products and the therapeutic areas our products treat.

The purpose of this Policy is to establish standards for all Promotional Material used to promote one or more Company products.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required - All Promotional Material must be reviewed and approved by PRC prior to use, following the procedures set forth in the Company's PRC SOP.

2.2 Prohibition on Homemade Materials - ImmunityBio prohibits the use of any unapproved materials to promote Company products at any time. All material used in promotion must be approved by PRC's formal review procedure prior to use, and approved materials may not be changed or altered in any way. Under no circumstances may any "homemade" materials be used in promotion. Examples of actions that are prohibited include:

- Underlining, highlighting, or otherwise marking approved materials
- Rearranging the approved layout of detail pieces or slides (print or digital)
- Changing fonts or graphics in approved materials
- Combining approved materials in a way that has not been approved by PRC
- Using outdated or expired materials
- Using materials after being directed to discontinue their use
- Leaving materials with HCPs that are not specifically authorized to be left behind
- Removing shrink wrapping from, or opening a sealed envelope containing, a reprint or other items that are only approved for restricted distribution
- Discussing, showing, or giving any emails, internal memos, bulletins, training slides, or any material marked "For Internal Use Only" or a similar restriction to anyone outside the Company
- Creating new materials that have not been reviewed and approved by PRC
- Participating in electronic chat room, bulletin board or social media discussions concerning Company products or related diseases, or including information about a Company product or disease state on a personal website or in social media

The use of any "homemade" materials will result in disciplinary action, up to and including termination.

2.3 Approval Criteria - The following criteria apply to all Promotional Materials:

2.3.1 Consistent with Label – Promotional Material must only promote appropriate uses of a product, and the information contained in Promotional Material must be consistent in all

respects with the FDA-approved intended use of the product as established in the current Product Label.

2.3.2 Adequately Substantiated – All claims made in Promotional Material must be adequately substantiated. The level of evidence necessary to support a claim depends on the nature of the claim.

2.3.3 Fair and Balanced – All Promotional Materials that contain product claims must present the benefits and risks of the product in a fair and balanced manner and must disclose the product's most serious and most common risks. Providing the Product Label alone is not sufficient to meet the fair balance requirement.

2.3.4 Otherwise Truthful and Not Misleading – Promotional Material must not be false or misleading in any respect. This means that Promotional Material must truthfully and accurately present all material information, including the product's important risk and safety information. Promotional Material might be false or misleading if, for example, it overstates the product's efficacy; minimizes the product's risks; suggests a product is safer or more effective than a competitor product without substantiation; omits material facts or information; relies on outdated or "cherry-picked" data; inaccurately reflects the methodology used to conduct a clinical study; or uses out-of-context quotes that distort the actual meaning of the quoted source. This list is not exhaustive.

2.4 Digital Promotional Materials - Digital Promotional Materials include emails, product websites, banner ads, sponsored search results, social media posts, and more. These materials must comply with the same laws, regulations, and principles that govern Promotional Material made for traditional media. The rules applicable to Promotional Material extend to all parts of internet-based material, including metadata, alt tags, etc.

For Promotional Material that qualifies as commercial email under the CAN-SPAM Act of 2003, the following additional requirements apply:

- A clear and conspicuous notice that the recipient can opt out of receiving future emails (i.e., an "Unsubscribe" function).
- An internet-based mechanism for opting out, such as a reply email address or a link to a website. This mechanism must remain in effect for at least 30 days after the email is sent, and an opt-out request must be honored within 10 business days of receipt. The Company is prohibited from sharing or selling the email address of someone who has opted out.
- A clear and conspicuous identification that the email is an advertisement. Commercial email sent to a recipient who has specifically opted-in to receive commercial email from the sender does not need to be identified as an advertisement.
- The sender's physical postal address.

Additionally, for all emails, the "From" and "Subject" fields must not be false or misleading. The "Subject" line should accurately reflect the content of the email and the "From" line should accurately indicate who is responsible for sending the email (i.e., ImmunityBio).

2.5 Social Media - The Company is responsible for all communications on all Social Media sites that are owned, controlled, created, influenced, or operated by or on behalf of the Company.

The Company may also provide content for use on third-party Social Media sites. All Social Media content for which the Company is responsible shall comply with Section 4 of this Policy and any other relevant guidelines.

2.6 Prohibition on Pre-Approval and Off-Label Promotion - Promotion of an investigational product that has not yet been approved by FDA, and promotion of an unapproved use of a marketed product (i.e., "Off-Label promotion"), are strictly prohibited.

You must never represent or suggest that an Investigational Product is a safe or effective treatment for any indication and should not refer to any of our Investigational Products when engaging in Promotional Interactions. Similarly, you must not represent or suggest that a marketed product is safe or effective for any use that is not consistent with the Product Label.

Certain limited, non-promotional communications are permitted for Investigational Products, such as investor communications, consultant interactions, communications with payers, and scientific exchange. Requirements for these types of communications can be found in other Company policies. All non-promotional communications regarding Investigational Products must be truthful and not misleading and must not suggest that the product is safe or effective for any use.

3.0 DIRECT TO CONSUMER ADVERTISING

3.1 General – Promotional materials intended for consumers (e.g., patients and caregivers) must comply with all fundamental requirements of this Policy, including the requirement that the materials be reviewed and approved by PCR. Additionally, direct to consumer promotional materials must:

- Use consumer-friendly language
- Educate consumer about the product and, where appropriate, the conditions(s) for which it may be prescribed or used
- Foster responsible communication between HCPs and patients
- Include contact information for reporting adverse events

4.0 SOCIAL MEDIA GUIDANCE

4.1 Definition – "Social Media" means websites, mobile technologies, and other digital forms of electronic communication, including text, icons, images, audio, and video, through which individuals and organizations establish interactive online presence or communities to create, share, discuss, or modify information, ideas, personal messages, or other user-generated content. Examples include social networking sites, chat rooms, forums, blogs, and wikis, such as Facebook, LinkedIn, Twitter, YouTube, Yelp, Instagram, and Snapchat, and other platforms that permit users to share information with others and/or interact and comment on content.

4.2 Use of Social Media

- Company Representatives must comply with section 4.0 of this Policy and ImmunityBio's *Social Medial Policy, IMB-2045-POL*.
- Types of Social Media Content. ImmunityBio is responsible for all communications on any Social Media site that is owned, controlled, created, influenced, or operated by

or on behalf of the Company. Company may also provide content for use on third-party Social Media sites. All Social Media content for which Company is responsible is referred to herein as "ImmunityBio Social Media Content."

- Requirements for Social Media Content. All proposed ImmunityBio Social Media Content must meet all rules and regulations applicable to the proposed content and, if it involves discussion of any Company product, must be reviewed and approved in advance by PRC.

  To be clear, "posting" of content includes but is not limited to "liking" others' content, "sharing" others' content, and "endorsing" individuals or companies. "Posting" of content also includes making comments and responding to third-party comments or questions. Reponses to comments on Social Media may be done in real-time, using previously approved content and information, or at a later time, using content and information that the PRC has approved specifically to respond to such comment.

  All ImmunityBio Social Media content that appears on third-party sites, whether made directly by Company representatives or third parties acting on behalf of the Company, should be accompanied by ImmunityBio's name or corporate logo to clearly disclose the Company's involvement in the content.

  Company Representatives are permitted to "like" and "share" official social media posts from ImmunityBio. However, when sharing the posts, the sharing must be made with no additional commentary added.

- Monitoring Social Media. ImmunityBio may authorize specific Company representatives and/or third parties to monitor Social Media for content relating to ImmunityBio and its products. All monitoring must be reported to a designated Company representative for evaluation for adverse events, product complaints, and other issues as they relate to a Company product.

  If content posted on Social Media is found to contain inaccuracies, misstatements, or falsities about Company or its products, ImmunityBio may, at its discretion, take reasonable steps to inform the applicable third party of such inaccuracies, misstatements, or falsities, request correction, and provide such third party with Company-approved information.

4.3 Personal Use of Social Media

- General Requirements. Subject to all applicable Company policies, you may use Social Media (during or outside of normal business hours) to engage with colleagues, friends, acquaintances and other groups on a personal basis. You may not speak "on behalf of" ImmunityBio, its products, or its business partners unless you have been authorized to do so or unless such activity is deemed protected concerted activity or conduct by the National Labor Relations Board (NLRB). Regardless, it is important to remember who you are, who you are representing, and what your role is in the Social Media community.

If you are interacting on Social Media and the interaction includes or may include discussions or comments relating to ImmunityBio, a Company product, a competitor's product or a competitor's company, you must:

- Adhere to this Policy.
- NOT post any statement about (1) any Company product, including any investigational product or (2) any competitor's product, that makes any direct or implied claims related to the product's safety, efficacy, or other attributes. This includes liking, sharing, or posting links to third-party communications about Company products. Such posts may be considered product promotion by the government, meaning they are subject to all applicable rules and regulations regarding product promotion. You are prohibited from engaging in or directing any other Company Representative to engage in, any product promotion, including posting potential promotional statements on Social Media sites, without express, prior approval from the PRC.
- Remember that there is no separation for others between your personal and business roles. While Company respects the free speech rights of its Company Representatives, you must be aware that colleagues, patients, HCPs, and competitors may have access to the online content that you post. Such content can easily be forwarded to a larger audience than originally intended.
- Recognize that any content you post on Social Media that damages Company's business or reputation will ultimately be your responsibility.
- You must report any adverse events related to Company products that you became aware of when using Social Media.

4.4 Prohibited Activities – When using Social Media, you must not:

- Connect your personal Social Media accounts to your Company email addresses.
- Use Social Media to make any references, referrals, comments, or performance reviews (or to address any inquiries of any nature) concerning current or former employees, contractors, or vendors of Company.
- Disclose confidential, proprietary, or private information of ImmunityBio or any related entity, including but not limited to: trade secrets; financial information; performance metrics; strategies; personal information of any Company Representative, customer, or other third party; or any other information that could otherwise cause harm to the Company.
- Transmit any Company or competitor information or material that you do not have a right to make available.
- Refer to customers, clients, vendors, suppliers, or other business partners without receiving prior written approval.
- Transmit any material (by uploading, posting, emailing, or otherwise) that is unlawful, disruptive, threatening, profane, abusive, harassing, embarrassing, tortuous,

defamatory, obscene, libelous, or is an invasion of another's privacy, is hateful or racially, ethnically, or otherwise objectionable as solely determined in Company's discretion.

- Use any Company trademarks or logos without Company's prior written consent.
- Post any comments to any Company-operated Social Media unless specifically authorized to do so.
- Social Media is not a suitable or appropriate venue to report Company personnel matters, unethical or unlawful conduct related to ImmunityBio, or violations of this policy or other Company policies.

4.5 When to Report

- If a Company Representative encounters a situation while using social media that is counter to the guidelines in this policy, the Company Representative should disengage from the dialogue promptly and politely. If the situation involves Company Representatives or was in reference to ImmunityBio or its products and/or pipeline, contact your manager or the Compliance Department.

4.6 Oversight by ImmunityBio

- Company reserves the right to monitor, prohibit, restrict, block, suspend, terminate, delete, or discontinue your access to any Social Media using Company equipment or networks at any time, without notice and for any reason and in its sole discretion. If you post Social Media content using Company equipment or networks, Company has the right to reproduce, distribute, publish, delete, or display the content and the right to create derivative works from your content, edit or modify such content, and use such content for any Company purpose.

POLICY 7: REVIEW AND APPROVAL OF PROMOTIONAL MATERIAL

1.0 PURPOSE AND SCOPE

The ImmunityBio Promotional Review Committee ("PRC") is responsible for advising whether promotional and certain other material complies with all applicable laws, regulations, industry codes of conduct, and Company policies and procedures.

The Company's PRC SOP describes the process for review and approval of Promotional Material.

2.0 POLICY REQUIREMENTS

2.1 Composition of the PRC Committee - Because the review of promotional and certain other material involves the intersection of marketing, intellectual property, compliance, regulatory, and other issues, PRC is composed of a cross-functional team of representatives from Medical, Legal and Regulatory. In some instances, PRC may require additional review by other departments, depending on the nature and content of the material. For example, promotional material that involves transfers of value to HCPs should be reviewed by the Compliance Department.

The basic roles and responsibilities of the PRC members, by function, are described in the Company's PRC SOP; however, the delineation of roles does not prevent representatives of one function from offering insight on a topic that is attributed to a different department. Indeed, such insight is considered essential to the proper functioning of PRC.

2.2 Materials Subject to Review - All promotional and other material that is subject to review is identified in the Company's PRC SOP.

POLICY 8: SCIENTIFIC AND MEDICAL REPRINTS

1.0 PURPOSE AND SCOPE

The FDA recognizes the important public health and public policy reasons supporting the dissemination of truthful and non-misleading medical journal articles and scientific reference publications (collectively, "**reprints**") that discuss FDA-approved products.

This Policy establishes guidelines for ensuring that the Company distributes reprints in a manner that complies with all applicable federal and state laws, industry codes of conduct, and other Company policies.

This Policy applies to the distribution of reprints to HCPs by Sales Representatives. It does not apply to dissemination of reprints by other Company Representatives, such as by Medical Affairs personnel in response to an unsolicited medical inquiry. This Policy also does not apply to reprints that are provided for bona fide purposes to consultants, advisors, or clinical trial investigators working with the Company.

2.0 POLICY REQUIREMENTS

2.1 Use of On-Label Reprints for Product Promotion

2.1.1 Review and Approval Required – Reprints that are used in a promotional manner ("**Promotional Reprints**") qualify as Promotional Material and therefore must be reviewed and approved by PRC before they may be used or disseminated. PRC will approve a Promotional Reprint only if it meets the approval criteria identified in Section 2.1.2 below.

PRC will carefully consider additional risk mitigation measures that may be appropriate (e.g., carriers, accompanying memoranda) on a case-by-case basis, and may require additional training of relevant personnel before they are permitted to disseminate the reprint.

2.1.2 Approval Criteria – To be approved as a Promotional Reprint, a reprint must meet the following criteria:

- It contains only On-Label or Consistent with Label information about the Company product being discussed.
- It is peer-reviewed and published as directed by the peer-review procedures of the publishing organization.
- It is generally available in bookstores or other independent distribution channels (e.g., subscription, internet) where medical textbooks or periodicals are sold.
- It addresses adequate and well-controlled clinical investigations that are considered scientifically sound by experts with scientific training and experience to evaluate the safety or effectiveness of the drug. These can include historically controlled studies, pharmacokinetic and pharmacodynamic studies, and meta-analyses if they are testing a specific clinical hypothesis.

A reprint does not qualify for promotional use if it meets any of the following criteria:

- The reprint contains Off-Label or Pre-Approval information about a Company product.
- The reprint is false or misleading in any respect.
- The reprint would pose a significant risk to the public health if relied upon.

- The reprint does not discuss or evaluate a Company product (*e.g.*, articles that only discuss competitor products do not qualify for distribution under this Policy).
- The publication is primarily distributed by a drug manufacturer (*e.g.*, in the form of a special supplement or publication that has been funded in whole or in part by one or more of the manufacturers of the product that is the subject of the article).
- The publication is written, edited, excerpted, or published specifically for, or at the request of, a drug manufacturer.
- The publication is edited or significantly influenced by a drug manufacturer or any individuals having a financial relationship with the manufacturer.

2.1.3 Distribution of Promotional Reprints – All Promotional Reprints must be distributed:

- in unabridged form.
- as published (i.e., not marked, highlighted, or altered).
- accompanied by the current Product Label for each Company product discussed in the reprint.
- in accordance with the instructions provided by PRC.

2.2 Proactive Use of Off-Label Reprints

2.2.1 General Requirements – The use and distribution of Off-Label reprints must comply in all respects with relevant FDA guidance documents related to such reprints.

To be eligible for proactive distribution to HCPs, an Off-Label reprint must be accompanied by a prominently displayed and permanently affixed statement ("**Disclosure Statement**") containing the following information:

- That the Company is distributing the reprint.
- Which Company products are discussed in the reprint.
- That the reprint discusses Off-Label uses of Company products.
- The identity of any author of the reprint who has a financial relationship with Company, and the nature and amount of any such financial interest. For whole reference texts and clinical practice guidelines, the disclosure should state that the authors of some chapters/sections may have a financial relationship with Company, unless Company has verified that none of the authors has such an interest.
- For reprints that report study results, any person known to the Company who has provided funding for the study.
- All significant risks or safety concerns associated with the Off-Label uses discussed in the reprint of which the Company is aware, if such concerns are not already discussed in the reprint.

Disclosure statements may be affixed to materials via sticker, stamp, or other similar means. They should be displayed on the front page/cover of the reprint.

2.2.2 Additional Requirements for Scientific/Medical Journal Articles – A scientific or medical journal article that contains Off-Label information about one or more Company

products is eligible for approval by PRC for proactive distribution to HCPs if it satisfies the General Requirements in Section 2.2.1 above and it:

- Was published by an organization that has an editorial board that uses independent, objective experts to peer-review the articles it publishes, and the organization adheres to a publicly stated policy of fully disclosing conflicts of interests or other biases for all authors, contributors, and editors.
- Was peer-reviewed and published in accordance with the peer-review procedures of the organization.
- Is a complete, unabridged copy of the article.
- Contains information regarding adequate and well-controlled clinical investigations that are considered scientifically sound by experts with scientific training and experience to evaluate the safety or effectiveness of the drug.

When distributing Off-Label journal articles, they should be accompanied by:

- A copy of the approved Product Label for each Company product discussed.
- A comprehensive bibliography, when such information exists, of all publications that discuss adequate and well-controlled clinical studies published in scientific journals, medical journals, or scientific texts about the Off-Label use discussed in the reprint (unless the reprint already includes such a bibliography).
- A representative publication, when one exists, that reaches contrary or different conclusions regarding the Off-Label use—especially when the conclusions of the reprint have been specifically called into question by another publication.

The Off-Label journal article may not be distributed with any other materials.

2.2.3 Additional Requirements for Scientific/Medical Reference Texts – Scientific and medical reference texts typically discuss a wide range of topics, including medical diagnosis, pathophysiology and treatments, pharmacology, surgical techniques, and other scientific or medical information. They often contain information about Off-Label uses of drugs.

A complete scientific or medical reference text that contains Off-Label information about Company products may be approved for proactive dissemination to HCPs if it satisfies the requirements discussed above, and it:

- Is based on a systematic review of existing evidence,
- Was published (in print or electronic format) by an independent publisher that is not substantially dependent on financial support from drug manufacturers and that publishes scientific or medical educational content for HCPs and students,
- Is the most current version of the reference text,
- Is a complete, unabridged copy of the text,
- Was authored, edited, and/or contributed to by experts who have demonstrated expertise in the subject area, and

- Was peer-reviewed by experts with relevant expertise and published according to the publisher's peer-review procedures, which should be easily accessible or available upon request.

If one or more chapters within the reference text are devoted primarily to a Company product or products, then the text must also be distributed with copies of the relevant Product Label.

If in lieu of an entire scientific/medical reference text, the Company desires to distribute an individual chapter or chapters that contain Off-Label information regarding Company products, the individual chapter(s) must:

- Come from a reference text that satisfies all criteria set forth above for complete reference texts,
- Be extracted from the text in its exact form (*i.e.*, not altered or abridged),
- When necessary to provide appropriate context, be distributed with other complete chapters from the same reference text, such as chapters that provide related or supportive information, and
- Be distributed with the Product Label for each of the Company products discussed in the chapter(s).

2.2.4 Additional Requirements for Clinical Practice Guidelines – Clinical practice guidelines ("CPGs") are statements that include recommendations intended to help HCPs make decisions regarding individual patient care. A CPG that contains Off-Label information regarding a Company product or products is eligible for approval by PRC for distribution to HCPs if it satisfies the General Requirements in Section 2.2.1 above and is "trustworthy," meaning that it:

- Is based on a systematic review of the existing evidence,
- Was developed by a knowledgeable, multidisciplinary panel of experts and representatives from key affected groups,
- Considers important patient subgroups and patient preferences,
- Is based on an explicit and publicly accessible process for development and funding that minimizes distortions, biases, and conflicts of interest,
- Provides a clear explanation of the logical relationships between alternative care options and health outcomes, provides clearly articulated recommendations in standardized form, and provides ratings of both quality of evidence and the strength of recommendations, and
- Is reconsidered and revised when important new evidence warrants modifications of the recommendations contained therein.

The Company may distribute a complete, unabridged copy of a CPG that satisfies the above criteria if it is the most current version. If one or more individual sections within the CPG devotes primary substantive discussion to one or more Company product, it must be accompanied by the relevant Product Label.

If in lieu of an entire CPG, the Company desires to distribute an individual section that includes Off-Label information for a Company product,[1] the section must:

- Come from a CPG that satisfies the standards for "trustworthiness" above,
- Be extracted from the CPG in its exact form (*i.e.*, not altered or abridged),
- When necessary to provide context, be distributed with other complete sections from the same CPG, such as sections that provide related or supportive information, and
- Be distributed with the Product Label for each of the Company products discussed in the section(s).

2.2.5 Distribution of Off-Label Reprints by Sales Representatives – ImmunityBio strictly prohibits Off-Label promotion of Company products. Sales Representatives must not distribute an approved Off-Label reprint in a promotional manner. This means that the Off-Label reprint must be distributed separately from the delivery of any information that is promotional. Off-Label reprints must never be distributed at promotional events, such as promotional exhibit booths or promotional speaker programs and may not be attached to or distributed with Promotional Material.

An Off-Label reprint may be distributed to an HCP only once, unless the HCP makes an unsolicited request for an additional copy.

Off-Label reprints must be distributed exactly as approved by PRC. Sales Representatives must not mark on, highlight, or otherwise alter the reprint, and must not distribute the reprint with any materials other than those specifically approved by PRC.

Sales Representatives must not discuss or detail HCPs based on the Off-Label reprint.

Sales Representatives may not use Off-Label reprints to respond to an unsolicited request for medical information. If an HCP asks about Off-Label information, including an Off-Label reprint, the Sales Representatives must refer the inquiry to Medical Affairs as described in *Policy 12: Processing Unsolicited Requests for Medical Information*.

Off-Label reprints may never be distributed directly to patients or other Consumers.

An approved Off-Label reprint may be distributed for a period of up to twelve months. The distribution period begins on the date the Off-Label reprint is approved by PRC. After the twelve-month period, the reprint may not be further distributed unless re-approved by PRC. PRC will consider exceptions to the twelve-month distribution period, but such exceptions will be granted only in appropriate circumstances. In determining whether to approve an Off-Label reprint for initial or extended use, PRC will consider whether such use may be construed as creating a pattern of repeated distribution of Off-Label materials.

2.2.6 Field Communication and Training – At the time an Off-Label reprint is made available for distribution to HCPs, a written field communication will be sent to the relevant Sales Representatives advising them of the reprint's availability and reminding them of the obligation to comply with the requirements of this Policy, including the prohibition on

[1] A CPG that addresses only a single disease state should be distributed in its entirety.

discussing the Off-Label reprint with any HCP. Training may also be provided on the appropriate use of the reprint, as needed.

2.2.7 Documentation – Reprints (other than those that are publicly available without cost) and other transfers of value to HCPs must be tracked and disclosed for reporting purposes in accordance with Company policy, applicable state laws, and the transparency provisions of the Patient Protection and Accordable Care Act, which are commonly known as the "Sunshine Act." Sales Representatives must ensure accurate and complete reporting of disclosable items, including reprints.

2.3 Potentially Ineligible Reprints – Depending on the specific circumstances, FDA guidance provides that Off-Label reprints that may not be eligible for distribution may include publications that:

- are primarily distributed by drug manufacturers rather than through bookstores or other independent distribution channels (*e.g.*, subscription, Internet).
- are in the form of a special supplement or publication that has been funded, in whole or in part, by a drug manufacturer.
- were written, edited, excerpted, or published specifically for, or at the request of, any drug manufacturer.
- were edited or significantly influenced by a drug manufacturer or anyone who has a financial relationship with a drug manufacturer.
- have been marked, highlighted, summarized, or characterized by the Company, in writing or orally, to emphasize or promote an Off-Label use. (This prohibition does not apply to the required disclosures described above.)

2.4 Reprints Regarding Investigational Products - Reprints that address Company products that have not been approved by the FDA (i.e., Investigational Products) may not be distributed under this Policy. Unsolicited requests about Investigational Products must be referred to Medical Affairs as described in *Policy 12: Processing Unsolicited Requests for Medical Information*.

POLICY 9: CALL PLANS

1.0 PURPOSE AND SCOPE

Consistent with applicable laws and regulations, ImmunityBio only promotes Company products to HCPs who have reason to prescribe or administer the products for On-Label uses. To ensure compliance, we develop and use Call Plans for each of our promoted products that identify the HCP specialty(ies) that are reasonably expected to administer a Company product in a manner consistent with the current Product Label.

This Policy establishes guidelines for the creation and use of Call Plans.

2.0 POLICY REQUIREMENTS

2.1 General Requirements - A Call Plan must be created for each promoted Company product. Only HCP specialties that are expected to use a product for an On-Label use shall be included on the product's Call Plan. All HCP specialties that are expected to use a product for only an Off-Label use must be excluded from the product's Call Plan. For example, if a product is approved for use in adults only, Pediatricians must be excluded from the Call Plan.

2.2 Development of Call Plans - Sales and Sales Operations is responsible for developing a proposed Call Plan for each promoted Company product that identifies the HCP specialties to be targeted. The proposed Call Plan must be reviewed and approved by representatives from the Medical, Legal, and Compliance functions.

2.3 Periodic Updates - All Call Plans will be reviewed on at least an annual basis. Additionally, a product's Call Plan must be reviewed, and modified as warranted, if the product receives a new FDA-approved use or amended indication or if a significant warning, precaution, or contraindication is added to the Product Label, if such labeling change would impact which HCPs are appropriate users of the product.

POLICY 10: STANDARDS FOR PROMOTIONAL INTERACTIONS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

Company Sales Representatives are primarily responsible for promoting Company products to HCPs; however, other Commercial Representatives (*i.e.*, non-Sales Representatives), including Marketing personnel, may also interact with HCPs in various promotional settings, such as congresses, conventions, and symposia programs. There may be other interactions with HCPs that will be considered promotional depending on the content and context of the interaction. All Promotional Interactions between Commercial Representatives and HCPs are governed by this Policy.

2.0 POLICY REQUIREMENTS

2.1 Guiding Principles - During Promotional Interactions with HCPs, Commercial Representatives must:

- Use Approved Materials and Messaging Only. Only materials that have been approved in advance by PRC may be used by Commercial Representatives during Promotional Interactions, and all statements to HCPs during Promotional Interactions must be consistent with PRC-approved materials. Commercial Representatives must never create their own promotional materials, nor discuss information that deviates from PRC-approved messaging.
- Provide a Fair and Balanced Presentation. All statements to HCPs during Promotional Interactions must provide an accurate, fair, and balanced presentation that covers both the benefits and risks of the Company product(s) being discussed. It is important to provide this information so that the HCP can make an informed clinical decision. The more extensive the discussion of a product's benefits; the more risk information needs to be provided to ensure fair balance. This means providing the relevant safety information from the Product Label, including boxed warning (where applicable), contraindications, warnings and precautions, side effects, and other material information that are necessary for an HCP to make an informed decision about whether to prescribe or administer the product.
- Be Truthful and Not Misleading. All discussions during Promotional Interactions must be truthful, not misleading, and based on adequate evidence. Promotion is considered false or misleading if it does not include relevant material information, or if it is not supported by adequate scientific evidence.
- Not Discuss Off-Label Information. Promotional Interactions are limited to information that is consistent with the Product Label for the FDA-approved product(s) being discussed. Off-Label information must never be discussed during Promotional Interactions. If an HCP requests information about an Off-Label use of a Company product, the request must be referred to Medical Affairs as described in *Policy 12: Processing Unsolicited Requests for Medical Information*.
- Not Promote Investigational Products. Promotional Interactions must be limited to information about Company products that have been approved by FDA. Investigational Products must never be promoted. If an HCP requests information

about an Investigational Product, the request must be referred to Medical Affairs as described in *Policy 12: Processing Unsolicited Requests for Medical Information*.

- Not Engage in the Practice of Medicine. In the context of promotional interactions with HCPs, Commercial Representatives must not engage in the practice of medicine, surgery, pharmacy, or nursing. Commercial Representatives must never make medical decisions or provide medical or treatment advice; participate directly in any evaluations, treatments, or procedures on a patient; be left alone with a patient in a medical office; or have any direct, physical contact with a patient.
- Not Engage in Quid Pro Quo. Commercial Representatives may never offer or appear to offer any payment of any kind (*e.g.,* gifts, meals, other remuneration) in exchange for an HCP purchasing, prescribing, dispensing, supplying, administering, or recommending Company products, or as a reward for having done so. An HCP's decision to prescribe or recommend a Company product must be based on the best interests of the patient and not on any item of value offered to the HCP. Promotional Interactions between Commercial Representatives and HCPs should benefit patients and enhance the practice of medicine, consistent with the approved use(s) of Company products.

2.2 Internal Communications - Commercial Representatives often receive internal communications from the home office for the purpose of training or otherwise providing background or educational information concerning products, disease states, market information, research and development, or other subjects. These internal communications, information, and background materials must never be shared with HCPs.

2.3 Discussion of Competitor Products - Unless approved by PRC, Commercial Representatives are prohibited from discussing other companies' products, regardless of whether the products have received FDA approval or clearance. This includes, but is not limited to, making comparative claims, superiority claims, or claims regarding combination use. Unless approved by PRC, any discussion about comparisons between, or the combination use of, any Company product and a competitor product is prohibited.

2.4 Discussions Regarding Coverage and Reimbursement - Sales Representatives may provide HCPs with accurate general information about insurance plans, coverage and ICD-10 codes in accordance with Company training on how to conduct these discussions. Any written information about coverage, coding and reimbursement must be PRC-approved. Sales Representatives may not provide any reimbursement counseling or assistance with respect to specific patients, including but not limited to information regarding reimbursement coding or assisting with prior authorizations, even if requested by an HCP. Additionally, Sales Representatives may not review patient charts or medical records.

2.5 Sales Representative Credentialing - Many hospitals and healthcare institutions require Sales Representatives to have appropriate credentials to gain access to the facilities and staff. This process is called credentialing and requires the Commercial Representative to provide certain personal records and information. The types of information required can include copies of medical records demonstrating inoculation or immunity to certain illnesses, training history, and professional qualifications. If a Sales Representative is asked to register at any

healthcare institution and provide personal information, the Sales Representative should contact their manager and describe the requirements.

2.6 Prohibition on Entertainment and Recreational Activities – Commercial Representatives must not offer or pay for entertainment or recreational activities to HCPs, including but not limited to the following:

- Golf
- Sporting events
- Concerts, theater, or other live entertainment
- Paying for entry into a bar or club
- Spa treatments
- Dinner, drinks, or food that are not part of an informational exchange

There are no exceptions to the prohibition on offering entertainment or recreational activities to HCPs, and there is no "legitimate services" exception to the prohibition. You may not offer entertainment or recreational activities to HCPs even in a context where HCPs are providing a legitimate service to the Company, such as when they are acting as bona fide consultants. There is no "holiday" exception to the prohibition. Nothing of value may be provided to an HCP in connection with holidays or other special occasions that is not permitted during other times of the year (however, standard business courtesies of no inherent economic value, such as holiday cards, may be provided). There is no "out-of-pocket" or "personal" exception to the prohibition. You may not offer entertainment or recreational activities to an HCP even if you are willing to use your own personal funds to pay for the activity.

POLICY 11: PROMOTIONAL INTERACTIONS WITH GOVERNMENT EMPLOYEES

1.0 PURPOSE AND SCOPE

At ImmunityBio, Commercial Representatives may interact with government employees, including HCPs employed by the Department of Veterans Affairs ("VA"), Department of Defense ("DoD"), and Indian Health Service ("IHS"). Interactions with federal employees are governed by the Standards of Ethical Conduct established by the Office of Government Ethics ("OGE"), other government-wide OGE regulations, agency-specific regulations and policies, and institution and site-specific policies and procedures. Under these authorities, promotional activities that would be permissible when conducted with non-government employees may be prohibited when an HCP is employed by the federal government.

This Policy provides guidelines for Promotional Interactions with government employees. It does not apply to interactions related to government inquiries or investigations, which are addressed in *Policy 29: Government Investigations*.

2.0 POLICY REQUIREMENTS

2.1 Commitment to Ethical Interactions

- The Company is committed to engaging in appropriate interactions with government agencies and employees. Commercial Representatives must never attempt to improperly influence government personnel, or give government personnel any form of payment, gift, or other transfer of value to improperly advance Company's commercial interests with the government.

Commercial Representatives must not make, offer, or promise (directly or indirectly) any payment, gift, service, or anything of value that is intended to improperly influence any government personnel's actions. This includes obtaining restricted information from the government or securing favorable regulatory treatment.

2.2 Interactions with Veterans Affairs Personnel

2.2.1 General Guidelines. Interactions with VA personnel at a VA medical center ("VAMC") are permitted by appointment only. Appointments are to be made in advance of visiting the VAMC. When visiting a VAMC, Commercial Representatives may not:

- Try to contact or leave materials for individuals or departments that a facility has designated on a no-contact list.
- Page VA employees via a public address system, unless specifically requested by the VA employee.
- Initiate requests for impromptu meetings with VA staff—but may respond to requests for meetings initiated by VA staff during the previously scheduled visit.
- Market or promote to medical, pharmacy, nursing, or other healthcare professional students, including residents.
- Attend conferences where individual patient information is being discussed or presented.
- Wait for scheduled appointments or make presentations in patient-care areas, such as patient rooms and ward areas where patients may be encountered, clinic

examination rooms, nurses' stations, intensive care units, operating room suites, emergency rooms, urgent care centers, and ambulatory treatment centers.

- Discuss specific patients with VA employees.
- Leave materials in patient-care areas.

Commercial Representatives must comply with all applicable VAMC security requirements and procedures for accurately monitoring their location (i.e., log-in and log-out sheets, photo identification badges, etc.).

2.2.2 Product Promotion. On-site promotion of Company products at VAMCs is subject to the following requirements:

- The VAMC facility's Chief of Pharmacy Services, or a designee thereof, must give permission in advance.
- The products must be discussed, displayed, and represented accurately.
- All discussions must be limited to On-Label information.
- The Promotional Interaction must have significant educational value and must not inappropriately divert VA staff from other activities they would otherwise perform during working hours, including patient care and other educational activities.
- The product must not be classified by the VA as non-promotable (see http://www.pbm.va.gov/nationalformulary.asp).
- For drugs subject to Pharmacy Benefits Management ("PBM") criteria for use, the information provided must be consistent with those criteria (see https://www.pbm.va.gov/PBM/clinicalguidance/criteriaforuse.asp). If the criteria for use are not consistent with the current Product Label, however, all discussions must be limited to On-Label information only.
- Any requests for Off-Label or Pre-Approval information must be processed as directed in *Policy 12: Processing Unsolicited Requests for Medical Information*.

2.2.3 On-Site Educational Programs and Associated Materials. An On-Site Educational Program is a pre-scheduled event or meeting at a VA facility during which a Commercial Representative provides information about a Company product to VA employees. These programs are permissible subject to the following requirements:

- All materials to be used or circulated at the VA facility must be submitted to the VAMC Chief of Pharmacy Services, or designee, at least 60 days before the proposed date of the program (or a shorter time if agreed to by the Chief of Pharmacy or designee) for review and approval.
- Commercial Representatives must disclose industry sponsorship (financial or otherwise) of educational materials in the introductory remarks, as well as in the materials for the event (e.g., announcement brochure).
- Industry-sponsored data must be adequately compared with non-sponsored data on FDA-approved uses both in the introductory remarks and event materials.
- Commercial Representatives may not conduct marketing activities during the program.

- Educational and promotional materials may not offer patients the opportunity to participate in Company-sponsored programs and collect their Protected Health Information.
- The program must comply with any additional requirements specific to the VAMC facility where the program will take place.

2.2.4 Items of Value. Company Representatives may provide items of value to VA personnel subject to *Policy 14: Providing Items of Value to Healthcare Professionals* and the following restrictions:

- The item must be unsolicited.
- The item may not be clothing, even if the clothing could be used in the office.
- The item must not exceed $20 in value.
- The total value of items provided by the Company to an individual VA employee in any calendar year (January 1 - December 31) must not exceed $50.

Providing or subsidizing entertainment or recreation is strictly prohibited.

An item that may not be given directly to a VA employee because it exceeds the $20 value limit (*e.g.*, a textbook) potentially may be donated to an individual VAMC for use by all VA employees in accordance with the facility's policy.

These rules apply to all VA employees, regardless of employment arrangement, including but not limited to full-time VA HCPs, part-time VA HCPs who also have a private healthcare office, VA interns, and VA consultants. For example, the following are considered VA employees:

- A resident, while they are doing a rotation at the VA.
- A physician who works part-time at the VA and part-time at a civilian institution (the amount of time spent at the VA hospital is irrelevant).

On the other hand, an individual who works at a civilian facility that has a contract with the government to treat government beneficiaries (*e.g.*, a civilian physician at a TRICARE facility) is not considered a VA employee.

2.2.5 Meals. **Meals or refreshments at VA facilities are strictly prohibited, regardless of type or value.** At all locations other than on-site at a VAMC facility, the value of any meals/refreshments provided to an individual VA employee must comply with the requirements in Section 2.2.4 above. The spending limit requirements may not be circumvented by having the VA employee pay the difference between the actual cost of the meal or refreshment and the dollar limits above. In addition, meals or refreshments may never be provided to a VA employee's guests (e.g., family members).

2.2.6 Compliance with State Laws. In the event of a conflict between the above provisions and state law, the more restrictive requirement applies. For example, items of value may not be provided to VA employees in Vermont. Consult *Policy 32: Compliance with State Laws* for further guidance.

2.3 Interactions with Other Federal Employees - This Section applies to Commercial Representatives' interactions with employees of the federal government, except VA employees.

2.3.1 Impact of Formulary Status on Product Promotion. Commercial Representatives must comply with federal agency, institution, and local site policies regarding product promotion, including those that regulate promotion based on formulary status. In some cases, local regulations prohibit any discussion of products that either are not on the institution's formulary or are on the formulary with restrictions. In all cases, Commercial Representatives must accurately and clearly represent the formulary status of the product being discussed.

2.3.2 Promotional Interactions and Materials. Many federal agencies and facilities impose restrictions on promotional activity. When interacting with an HCP at a federal facility, Commercial Representatives are responsible for knowing and following all rules of the facility governing promotional activities, including but not limited to:

- Any requirements to set appointments in advance,
- Any requirements for advance review and approval of promotional materials by a facility employee, and
- Any restrictions on leaving promotional materials behind, including any limitations on placing promotional materials in patient areas such as waiting rooms and exam rooms.

2.3.3 Restrictions on Items of Value. Company Representatives may provide items of value to federal employees subject to *Policy 14: Providing Items of Value to Healthcare Professionals* and the following restrictions:

- The item must be unsolicited.
- The item may not be clothing, even if the clothing could be used in the office.
- The item must not exceed $20 in value.
- The total value of items provided by the Company to an individual federal employee in any calendar year (January 1 - December 31) must not exceed $50.

Providing or subsidizing entertainment or recreation is strictly prohibited.

2.3.4 Informational Materials. Notwithstanding the restrictions on providing items of value identified in Section 2.3.3 above, Commercial Representatives may provide *informational materials* to federal employees if:

- the materials are unsolicited.
- the aggregate market value of all informational materials provided by Company to the employee does not exceed $100 in a calendar year.
- the materials are educational or instructive in nature.
- the materials are not primarily created for entertainment, display, or decoration.
- the materials contain information that relates in whole or in part to the following categories:

- the employee's official duties or position, profession, or field of study.
- a general subject matter area, industry, or economic sector affected by or involved in the programs or operations of the agency.
- another topic of interest to the agency or its mission.

Note that a federal employee may exceed the $100 annual limit if they obtain prior written approval from their Designated Agency Ethics Official ("DAEO").

2.3.6 Modest Refreshments. Modest refreshments, such as coffee and donuts, may be offered to federal government employees when the refreshments are:

- incidental to a scheduled meeting or legitimate educational interaction,
- offered only on an occasional basis,
- not otherwise prohibited by the facility or local rules, and
- consistent with *Policy 13: Meals with Healthcare Professionals*.

In these instances, modest refreshments are not considered "gifts" and do not count toward the $50 annual cap discussed in subsection 2.3.4 above.

Importantly, alcohol may never be provided to federal employees.

2.3.7 On-Site Meals. It may be permissible to provide on-site meals to federal government employees, such as at DoD or IHS facilities, as determined by institutional or local rules. When on-site meals are permitted, Commercial Representatives must comply with the following requirements:

- The Commercial Representative must obtain confirmation from the federal employee that they are permitted to accept the on-site meal under all applicable laws and rules, including any local site rules.
- Meals may be offered only on an occasional basis.
- Each meal must have a total value of $20 or less.
- The value of the meal must be counted towards the $50 annual cap on items of value provided to federal employees.
- The meal must take place at the HCP's office or hospital.

2.4 Attendance of Off-Site Events by Federal Employees - On occasion, the Company may wish to invite federal government employees (including VA employees) to attend off-site events, such as Speaker Programs. Under these circumstances, free attendance is considered an item of value. Free attendance and meals provided to all attendees in a group setting may be allowed under an exception to the restrictions on items of value for "widely attended gatherings." To be deemed a "widely attended gathering," an event must meet the following requirements:

- Attendance at the event must be open to non-federal employees.
- A large number of people must be expected to attend.
- Persons with a diversity of views or interests must be expected to attend (*e.g.*, persons from more than just one practice, specialty area, or government agency).

- There must be an opportunity for attendees to exchange ideas and views.
- The government agency or branch that the employee works for must determine that his/her attendance will further agency programs and operations.

Importantly, to qualify for this exception, the federal employee must receive prior written approval from their DAEO before accepting the invitation to attend. The responsible Commercial Representative must receive written confirmation of the DAEO's approval prior to the event.

Any meals served to federal employees attending off-site events must be provided in connection with a legitimate informational exchange, must comply with the standards set forth in *Policy 13: Meals with Healthcare Professionals*, and must not be offered on more than an occasional basis.

2.5 Fee-for-Service Arrangements with Federal Employees

2.5.1 General Services. From time to time, Company may have a legitimate business need to engage federal employees to provide services to Company. For example, Company may wish to engage government-employed HCPs as consultants, advisory board attendees, or investigators. Federal ethics regulations pertaining to non-government employment and activities place certain limitations on federal employees' ability to provide these types of services. Prior to engaging a federal employee to provide services to Company in exchange for compensation, the Company must first verify and document that the federal employee has received prior written approval of the engagement from their DAEO.

2.5.2 Speaker Services. Federal employees may be permitted to accept an offer of free attendance to speak at a Company-sponsored event and to receive meals provided at the event if they are provided to all participating speakers on the same day. Company policy requires obtaining written approval from the employee's DAEO of any such engagement.

Federal employees are generally prohibited from accepting compensation for speaking engagements that relate to the employee's official duties. This includes receiving compensation to speak to other HCP government employees on behalf of Company. In limited circumstances, however, federal employees may be compensated to speak on Company's behalf on matters that are not related to their official duties. Any such engagement must be pre-approved in writing by the employee's DAEO. In assessing such an engagement, the DAEO will consider whether the federal employee:

- Is speaking in their individual capacity and not as part of their official duties,
- Is speaking because they are a subject matter expert on a topic, and not because of their official position,
- Is not speaking on a matter pending before their government agency or institution,
- Is speaking on their own personal time rather than government working time, and
- Is not conveying information that draws on ideas or official data that is nonpublic or government confidential information.

Before engaging a federal employee as a Promotional Speaker, the Company must first verify and document that the federal employee has received prior written approval of the engagement from their DAEO.

2.6 Interactions Regarding Government Procurement - Commercial Representatives are prohibited from engaging in practices with government procurement or regulatory personnel that would suggest or imply impropriety, including but not limited to:

- Offering employment to procurement or regulatory personnel.
- Discussing with procurement or regulatory personnel the possibility of their employment with Company.
- Offering business opportunities to procurement or regulatory personnel.
- Discussing business opportunities with procurement or regulatory personnel.
- Soliciting or obtaining proprietary or source selection information.
- Offering or providing gratuities or other transfers of value or accepting “kick-backs” in connection with procurement.

POLICY 12: PROCESSING UNSOLICITED REQUESTS FOR MEDICAL INFORMATION

1.0 PURPOSE AND SCOPE

ImmunityBio requires all Commercial Representatives to comply with applicable laws that prohibit the promotion of any Investigational Product or any Off-Label use of an approved product. Although the FDA generally permits pharmaceutical companies to respond to unsolicited (*i.e.*, unprompted) inquiries from HCPs for Off-Label or Pre-Approval information, responses must be provided through appropriate information channels as part of an exchange of scientific information and may not contain promotional claims of safety or effectiveness for the Pre-Approval or Off-Label use of a product.

This Policy establishes guidelines for the appropriate handling of unsolicited requests from HCPs for Pre-Approval information or Off-Label information received by Commercial Representatives.

2.0 POLICY REQUIREMENTS

2.1 Refer All Unsolicited Requests to Medical Affairs - Commercial Representatives must not promote Investigational Products in any manner or promote approved Company products for Off-Label uses. Unsolicited requests regarding Pre-Approval or Off-Label information must be directed promptly to the Medical Affairs Department according to the procedures outlined in Section 3.0 below.

2.2 Requests Must Be Unsolicited - Commercial Representatives must not prompt, solicit, or otherwise attempt to cause an HCP to inquire about Pre-Approval or Off-Label information. Any inquiry that has been prompted or solicited may not be treated as unsolicited.

2.3 Prohibition on Further Engagement - Referring the HCP to the Medical Affairs Department (by a Medical Information Request or otherwise) must be the Commercial Representative's only response to an unsolicited request for Pre-Approval or Off-Label information. They may not discuss the requested Pre-Approval/Off-Label information with the HCP or provide the HCP with any materials—written, printed, graphic, or otherwise.

3.0 PROCEDURES

3.1 Documenting an Unsolicited Request -

3.1.1 In-Person Inquiries. If a Commercial Representative receives an unsolicited request during an in-person interaction, they must:

- Inform the HCP that the request pertains to Pre-Approval information or an Off-Label use of a Company product.
- Inform the HCP that the Company does not endorse the Off-Label use of any of its products.
- Inform the HCP that the request must be referred to the Medical Affairs Department via a *Medical Information Request* ("MIR").
- A *Medical Information Request* may be submitted in one of two ways.

- Paper form. A Commercial Representative may leave a paper copy of the MIR that the HCP may submit on his or her at a later time.
- Electronically. The Commercial Representative can ask the HCP to enter their question directly on the MIR to ensure it is captured accurately. Alternatively, the Commercial Representative may enter the specific verbatim unsolicited request on the MIR. The Commercial Representative must not paraphrase or characterize the request in any way or suggest additional information that could be requested. The HCP must sign the electronic form, indicating that the HCP has made the request as stated on the form. The Commercial Representative should ensure the MIR is complete in its entirety.

3.1.2 Other Inquiries. If a Commercial Representative receives an unsolicited request from an HCP by voicemail, telephone call, email, or other written communication, they must forward the communication directly to the Medical Affairs Department.

3.2 Submitting Medical Information Requests - All completed MIRs must be submitted to the Medical Affairs Department as directed on the form. To ensure accurate and thorough recordkeeping, the Medical Affairs Department will not respond to an unsolicited request unless the following fields are completed:

- Name of the requesting HCP
- Contact information for the requesting HCP sufficient to provide a response or conduct follow up for additional contact information (*e.g.,* physical address, email address, telephone number, facsimile number, etc.)
- Specific verbatim inquiry from the requesting HCP
- Signature of the requesting HCP

POLICY 13: MEALS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

Our interactions with HCPs are intended to benefit patients and enhance the practice of medicine. Consistent with these goals, as well as industry codes of conduct, Commercial Representatives may occasionally provide modest meals to HCPs in conjunction with an informational presentation or discussion. Meals may not be provided as a reward or thank you for past prescribing behavior, as an inducement to encourage future use of Company products, or for purposes of recognizing personal events (*e.g.*, birthdays, holidays).

2.0 POLICY REQUIREMENTS

2.1 Meal Requirements

2.1.1 Modest Value. All meals offered to HCPs must be of modest value as judged by local standards, and in any event must not exceed the following dollar limits (per person, including food, beverages, tax, surcharges, and gratuity):

- $35 for in-office meals
- $145 for out-of-office meals[2]
- $170 for out-of-office meals in high-cost cities[3]

The modesty of a meal is determined based on the cost of the meal if purchased at fair market value, not the cost to Company of providing it. Meals may never be given in cash or cash equivalents.

Gatherings before and/or after a meal are considered part of the meal and count towards the per-person dollar limit.

2.1.2 Occasional Basis. Meals may be provided to a particular HCP only on an occasional basis.

2.1.3 Secondary to an Informational Exchange. The meal must occur in connection with a substantial business discussion about products, disease states, scientific or technical subjects, or other topics involving patient care or the practice of medicine with all attendees. The focus of the interaction must be on the exchange of information, not the meal. A "dine-and-dash" or similar event where a meal is provided without any meaningful business discussion is prohibited. Similarly, HCPs and office staff who do not attend the discussion may not partake in the meal. Commercial Representatives must ensure that the number of attendees of a meal is conducive to a meaningful informational exchange.

2.1.4 Appropriate Attendees. All HCPs attending a meal should have a bona fide professional interest in the information being presented. HCPs' office staff are permitted to

[2] Venue/room charges (and any tax on the room charge) should not be included in the per person meal cap.

[3] High-cost cities include San Francisco, CA; Los Angeles, CA; Seattle, WA; San Diego, CA; Chicago, IL; Nashville, TN; Boston, MA; New York, NY; Washington, DC; Dallas, TX; Houston, TX; Miami, FL; Orlando, FL; Atlanta, GA; all of Hawaii; and Las Vegas, NV

attend the meal if they are present for the informational exchange. Consistent with industry codes of conduct, an HCP may not bring a non-HCP guest (such as a spouse or other family member) to the meal, even at the HCP's expense. If, however, an HCP's friend or family member is also an HCP and has a legitimate interest in the medical discussion, they independently qualify to attend the meal.

2.1.5 Appropriate Venue. The meal must take place in a venue and under circumstances that are conducive to a meaningful exchange of information. Because the focus of the meal should be on the exchange of information, noisy restaurants, bars, clubs, sporting venues, recreational venues, and other non-restaurant settings are not appropriate locations. The appropriateness of a particular venue depends on the noise level, time of day, physical setup of the premises (i.e., whether the Commercial Representative and HCP(s) can sit and speak with each other comfortably), potentially distracting surroundings, and any other circumstances that might take focus away from the informational interaction.

2.1.6 Compliant with State Laws. The meal must comply in all respects with applicable state laws. To ensure compliance with this Policy, Commercial Representatives must conduct appropriate diligence prior to providing a meal to an HCP. Consult *Policy 32: Compliance with State Laws* for additional guidance.

2.1.7 Paid for Directly. Commercial Representatives may only pay for pre-ordered meals directly; under no circumstances may a Commercial Representative provide their credit card number or other means of payment to an HCP or office staff. Meals and beverages with HCPs may not be split between or among multiple Commercial Representatives. One Commercial Representative must pay for the entire meal and beverages, provide one receipt, and expense it accordingly.

2.1.8 Appropriately Documented. Commercial Representatives must document the meal in their expense reports. Documentation must include the first and last names, professional titles, and practice locations of all attendees. All meal documentation must be accurate and complete to ensure the Company reports truthful information to the government as required by the Patient Protection and Affordable Care Act and corollary state laws.

2.2 **In-Office Meals Offered by Sales Representatives and Their Immediate Managers** - Meals offered to HCPs by Sales Representatives and their immediate managers must comply with the General Requirements above, as well as the following additional requirements:

- The meal must take place during the HCP's working day. Given the variability of medical practices, the working day may include morning, daytime, or evening interactions, as long as the interaction occurs during the operation of the HCP's medical practice.
- The meal must take place in an HCP's office or in a hospital setting.
- To ensure the legitimate exchange of information with all meal participants, the quantity of food ordered must be based on the number of HCPs expected to attend the informational exchange.

2.3 Prohibition on Recreation and Entertainment - Entertainment or recreational activities may not be offered to HCPs before, during, or after the meal under any circumstances.

2.4 No Exceptions - The requirements outlined in this Policy apply in all circumstances. There are no exceptions for holidays or special occasions, nor may Commercial Representatives use personal funds to provide a meal to an HCP that is not otherwise permitted under this Policy, even if they are friends or acquaintances outside of the workplace.

POLICY 14: PROVIDING ITEMS OF VALUE TO HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

This Policy governs the provision of items of value to HCPs by Commercial Representatives. The purpose of this Policy is to ensure that these activities comply with all applicable federal healthcare program requirements, FDA requirements, state laws, industry codes of conduct, and other Company policies. Importantly, Commercial Representatives must not attempt to use things of value such as free items, payments, or other remuneration, to influence the prescribing, purchasing, or formulary status of any Company product.

2.0 POLICY REQUIREMENTS

2.1 Requirements for Items of Value

Consistent with industry codes of conduct, the Company does not permit the distribution of any items to HCPs unless the items advance disease or treatment-related education and are intended solely for the individual's professional use. Accordingly, Commercial Representatives may offer appropriate educational items to HCPs if the following criteria are met:

- The educational item is designed primarily for the education of patients or HCPs (*e.g.,* textbooks, anatomical models)
- The educational item is not of substantial value (*i.e.*, $100 or less including tax and shipping)
- The educational item does not have independent value outside of the individual's professional medical practice
- The educational item is offered to a given HCP only on an occasional basis
- The educational item is approved in advance by PRC before distribution to HCPs. (Note: As part of the review process, PRC may at its discretion require review of the item by the Compliance Department.)

The value of a particular educational item will be based on what it would otherwise cost the HCP to obtain the item, and not on what it costs Company to procure it. In calculating the value of an educational item, the total allotted value may not be aggregated among HCPs who are in the same practice group. This means that each item given to an HCP must have a value of $100 or less, including tax and shipping, regardless of whether the item will be shared among multiple HCPs.

Compliance may approve the provision of a medical textbook that exceeds the $100 threshold if: (a) the provision of the medical textbook is not promoted by ImmunityBio; (b) the medical textbook is either provided to a practice group (more than one HCP in the group), or the medical textbook is provided to an individual HCP who has not received a medical textbook from ImmunityBio within the past 36 months; and (c) doing so does not violate state law.

Items intended for an HCP's personal use may not be provided even if they are of minimal value and/or accompanied by patient or HCP educational materials, unless approved in advance by PRC and the Compliance Department.

2.2 Items Subject to Approval - The following are examples of items (including electronic equivalents, if applicable) that may be pre-approved by PRC and then offered to HCPs as provided above:

- Items for the Education of Healthcare Professionals
    - Medical textbooks or journals
    - Health-related books
    - Copies of relevant clinical treatment guidelines
- Items for the Education of Patients
    - Anatomical models for examination rooms
    - Informational sheets and brochures
    - Patient self-assessment and tracking tools
    - Written materials that inform patients about adherence to medical regimens, healthy lifestyle choices, or patient assistance programs
    - Educational items designed to assist in administration of treatment or management of the patient's condition (*e.g.,* patient starter kits)

Any written materials that accompany such items must be reviewed in advance by PRC.

2.3 Prohibited Activities – Consistent with industry codes of conduct, ImmunityBio may not provide gifts (*i.e.,* non-educational items) to HCPs, even if:

- The items are of minimal value (*e.g.,* pens)
- The items reference a Company product (*e.g.,* branded mugs)
- An HCP is providing a legitimate service to the Company (such as when they act as bona fide HCP Consultants on Advisory Boards or participate in speaker training)
- The items are accompanied by educational information or are related to the practice of medicine or patient care

The prohibition on non-educational items extends to offering non-educational items through sweepstakes or other forms of promotional giveaways. Unless otherwise approved by the Compliance Department, you may not offer gifts, trips, prizes, or the like as part of a sweepstakes or similar promotion to any HCP.

Except for the limited range of educational items described above, or as established in other Policies, nothing of value may be given to an HCP for any reason, including but not limited to facilitating the scheduling of detail time with an HCP.

2.4 No Exceptions - The requirements outlined in this Policy apply in all circumstances. There are no exceptions for holidays or special occasions, nor may Commercial Representatives use

personal funds to provide an item of value to an HCP that is not otherwise permitted under this Policy, even if they are friends or acquaintances outside of the workplace. However, standard business courtesies of no inherent economic value, such as holiday cards, may be utilized so long as they do not make any express or implied references to Company products or disease states related to Company products.

2.5 Recording Transfers of Value - Educational items and other transfers of value to HCPs must be tracked and disclosed for reporting purposes in accordance with Company policy, applicable state laws, and the transparency provisions of the Patient Protection and Accordable Care Act, which are commonly known as the "Sunshine Act." Commercial Representatives must ensure accurate and complete reporting of disclosable items, including educational items.

2.6 Compliance with State Laws - Commercial Representatives must comply with applicable state laws when distributing items of value to HCPs. For state-specific requirements, consult *Policy 32: Compliance with State Laws*.

POLICY 15: PROMOTIONAL ACTIVITIES AT MEDICAL MEETINGS AND CONVENTIONS

1.0 PURPOSE AND SCOPE

ImmunityBio may elect to have a presence at certain medical and scientific meetings and conventions, such as by staffing a Company-sponsored promotional exhibit booth or display, for the purpose of engaging in Promotional Interactions with HCPs. All such activities are subject to the rules and requirements set forth in this Policy.

2.0 POLICY REQUIREMENTS

2.1 General Requirements

2.1.1 Conference Topic. The Company may engage in promotional activities only at meetings and conferences where the attendees would be expected to use Company products in a manner that is consistent with the current Product Label(s) of the product(s) to be discussed.

2.1.2 Interactions with HCPs. All interactions between Commercial Representatives attending a meeting or conference must comply in all respects with *Policy 10: Standards for Promotional Interactions with Healthcare Professionals*, *Policy 13: Meals with Healthcare Professionals*, and *Policy 14: Providing Items of Value to Healthcare Professionals*.

2.1.3 Financial Support. Any funding provided by the Company in support of the meeting or convention, including funding a meal for all attendees, must comply with *Policy 20: Sponsorships*.

2.2 Promotional Exhibits and Displays - The Company may elect to sponsor a promotional exhibit booth, area, or display at an appropriate medical meeting or conference. Such exhibits are subject to the following requirements.

2.2.1 Materials. All exhibit panels, materials to be displayed or distributed at an exhibit booth, and the booth layout must be reviewed and approved in advance by PRC. Materials requiring PRC approval include not only product-specific materials but also materials that advertise the Company itself, or the therapeutic areas that the Company is researching (e.g., disease awareness and "institutional" promotion). Commercial Representatives may not bring any materials into the exhibit booth except those approved by PRC for use in the booth. Current Product Labels for all products being discussed must be made available.

2.2.2 Prohibition on Pre-Approval and Off-Label Discussions. FDA views all Company Representatives in a promotional exhibit area as acting in a promotional capacity, regardless of their professional title. Therefore, Company Representatives who are present in a promotional exhibit area must not discuss Pre-Approval or Off-Label information with attendees, regardless of their role within the Company.

2.2.3 Training. Before staffing an exhibit booth, Commercial Representatives must be current in their training and knowledge of compliance matters related to promotional

exhibits. The Compliance Department may also require additional training prior to a particular meeting.

2.2.4 Processing Unsolicited Requests. Discussion of Off-Label or Pre-Approval information in a promotional exhibit r area is strictly prohibited. If an HCP asks an unsolicited (i.e., unprompted) question about Off-Label or Pre-Approval information while visiting a promotional exhibit, the following procedures must be followed:

- *No Medical Affairs Presence at the Meeting/Conference*. When staffing a promotional exhibit at a meeting or conference where there is no separate Medical Affairs booth or area, any Commercial Representative who receives an unsolicited question regarding Pre-Approval or Off-Label information from an HCP must respond by completing a *Medical Information Request* ("MIR") as described in *Policy 12: Processing Unsolicited Requests for Medical Information*, unless otherwise instructed by the Compliance Department for a particular meeting.
- *Meetings/Conferences Where Medical Affairs is Present*. When staffing a promotional exhibit at a meeting or conference at which Medical Affairs also has a presence, any Commercial Representative who receives an unsolicited question regarding Pre-Approval or Off-Label information from an HCP must respond only in the following manner:
    1. Confirm that the HCP is an HCP (and not, for example, a competitor) to determine the appropriateness of the conversation.
    2. Offer to escort the HCP to the Medical Affairs area to ask their question.
    3. If Medical Affairs Personnel are not available, the Commercial Representative may either suggest that the HCP return to the booth when Medical Affairs Personnel are scheduled to be present or complete a MIR as described in *Policy 12: Processing Unsolicited Requests for Medical Information*.

2.3 Medical Affairs Booths/Areas - A Medical Affairs booth or area is designed to facilitate the exchange of scientific information between Company Medical Affairs Personnel and HCPs. These booths/areas are governed by separate Company policies and procedures.

2.4 Disease State Exhibits - A disease state exhibit is a designated area within a promotional exhibit booth, or a separate booth designed to facilitate the exchange of disease state information between the Company and HCPs. A disease state exhibit within a promotional booth should be clearly labeled as such and physically separated from the rest of the booth by the placement of walls, plants, panels, furniture, or other dividers. All aspects of the disease state exhibit, including the staffing, floor plan, physical layout, and materials to be displayed and/or distributed must be pre-approved by PRC. No Company products may be promoted in a disease state exhibit area.

2.5 Corporate Exhibits - The Company may have a separate booth on corporate initiatives or may include a corporate exhibit within a promotional booth at an appropriate medical meeting or conference. Commercial Representatives staffing the corporate exhibit must be chosen

based on their expertise on the corporate initiative. All materials to be displayed and/or distributed must be pre-approved by PRC.

2.6 Booths at International Conferences - International conferences held in the U.S. or other countries raise special compliance issues given their multi-jurisdictional nature and because some Company products may have received marketing authorization in the U.S. but not in other countries, or vice versa. This raises Pre-Approval and Off-Label promotion issues under U.S. and non-U.S. law. Moreover, Commercial Representatives, as appropriate, may only promote Company products in non-U.S. jurisdictions in which the product(s) have received local regulatory approval. Therefore, at any international conference held in the U.S. where Company's U.S. and non-U.S. product line(s) are represented, and the product line(s) have different regulatory approvals in the different jurisdictions, the following rules apply:

- Products authorized for sale in the U.S., but not outside the U.S., must only be promoted to U.S. HCPs.
- Two or more separate booths/designated areas may be required. Each booth/area must have clear and appropriate language identifying the appropriate audience based on the products promoted in the booth.
- Commercial Representatives staffing the booth will ensure that everyone entering the booth is licensed to practice within the country in which the booth's products are approved. If individuals are required to wear name badges, the Commercial Representative staffing the booth will look at the name badge to identify what country they are from. If the badge cannot be seen or does not identify the country where the individual is licensed, the Commercial Representative is to ask the individual what country(ies) they are licensed in and provide healthcare services. If the individual is prohibited from entering the booth because they are not licensed to provide healthcare in the applicable country, the Commercial Representative will escort the individual to the appropriate Company booth/area. If the individual is prohibited from entering any of the Company's booths and would like to speak with a Company Representative, the Commercial Representative will direct the individual to the Medical Affairs booth, if available.
- All PRC-approved Promotional Material distributed at the booths must be appropriately stickered, identifying which individuals may receive such information (e.g., "For U.S. HCPs Only").
- Medical Affairs must have a separate area to respond to unsolicited medical inquiries. All HCPs from a country where a product is not approved for sale must be directed to the Medical Affairs area. If there is no Medical Affairs booth or area at an international conference, all unsolicited medical inquiries will be submitted to the Medical Affairs Department by using a MIR as directed in *Policy 12: Processing Unsolicited Requests for Medical Information*.

The Compliance Department should be consulted in advance regarding any exhibit booths that will involve products that are approved in different countries. The Compliance Department may issue detailed guidelines in advance of an international conference and may require mandatory compliance training for medically/scientifically qualified Commercial Representatives involved in the conference.

POLICY 16: DISCOUNTS AND REBATES

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes that public policy favors open and legitimate price competition, including the use of Discounts and Rebates to reduce the price of healthcare goods and services in the U.S. Company requires Discounts and Rebates to comply with all federal and state laws and regulations, including but not limited to the federal Anti-Kickback Statute ("AKS"), as well as guidance regarding pricing programs.

This Policy governs the provision of Discounts and Rebates to customers in association with the sale of Company products.

2.0 POLICY REQUIREMENTS

2.1 No Discounts or Rebates Shall Be Offered to Customers – Company Representatives are not authorized to provide discounts, rebates, or price concessions on Company products. Any exception to this policy must be reviewed and approved by Compliance.

POLICY 17: USE OF PRESCRIBER DATA

1.0 PURPOSE AND SCOPE

ImmunityBio has an interest in using prescriber data for certain legitimate business needs. We are committed to using prescriber data in a responsible and ethical manner and in accordance with applicable laws and industry codes of conduct.

This Policy governs the Company's use of prescriber data in any form and from any source.

2.0 POLICY REQUIREMENTS

2.1 General Requirements

2.1.1 Legitimate Business Need. Prescriber data may be used for legitimate business needs only. This may include the need to:

- Direct important safety and risk information to prescribers of a particular product.
- Conduct research.
- Track Adverse Events related to a particular product.
- Focus sales and marketing activities on the HCPs who would most likely benefit from information about a particular product, including physician targeting and segmentation.

Commercial Representatives may seek guidance regarding appropriate use of prescriber data from their manager, any other member of management on the commercial team, or the Compliance Department

2.1.2 Deidentified Data. Consistent with the Company's commitment to protecting patient privacy, any prescriber data that the Company uses must not identify individual patient information.

2.1.3 Confidentiality. The Company respects the confidential nature of prescriber data. Commercial Representatives must protect the privacy of prescribers by treating prescriber data in the same manner and with the same care as any other confidential business information. Prescriber data should be shared only among Commercial Representatives or with vendors who are under a confidentiality agreement. Prescriber data should not be circulated among Commercial Representatives or third parties outside of a legitimate business need identified above.

2.1.4 Opt-Outs. The Company respects HCPs' decisions to opt out of providing prescriber data to the Company. The American Medical Association administers a program through which HCPs can opt out of having their individually identifiable prescriber data released to pharmaceutical companies for use in product promotion. We will not use the prescriber data of any HCP who has opted out.

2.2 Compliance with State Law - The Company complies with applicable state laws regarding the collection and usage of prescriber data.

POLICY 18: CONSULTING ARRANGEMENTS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes the essential role of HCPs in providing bona fide expert advice and services to the Company as needed to fulfill legitimate business purposes. Commercial Representatives may wish to engage HCPs as HCP Consultants to obtain expert advice on various topics, such as the marketplace, products, therapeutic areas, and patient needs, which the Company then uses to ensure its products meet the current and future needs of HCPs and patients. In addition, the Company may directly, or indirectly through a vendor, engage in market research with HCPs.

This Policy establishes guidelines and procedures for engaging HCPs as HCP Consultants. It does not apply to HCPs hired to serve on an Advisory Board (see *Policy 19: Advisory Boards*), or as clinical investigators or consultants for Medical Affairs.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required

- All proposed consulting arrangements with HCPs must be reviewed and approved by the Compliance Department before the HCPs provide any services to the Company. The Compliance Department will only approve arrangements that satisfy the criteria identified in Section 2.2 below.

2.2 Approval Criteria

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2.2.1 Legitimate Need. In every instance of engaging an HCP Consultant, a legitimate business need for the HCP Consultant's services must be clearly identified in advance and documented in writing. A legitimate need arises when the Company requires the services of an HCP Consultant to achieve a specific business objective or goal. In addition, the HCP Consultant must be providing services that cannot be performed by a Company Representative or that have already been provided by another HCP Consultant. The purpose of a consulting arrangement may never be to promote Company products to the HCP Consultant.

HCP Consultants should be used as needed across functional groups in a manner that optimizes their available skill sets and scientific expertise. The number of HCP Consultants hired for a particular engagement must be commercially reasonable and limited to the number necessary to meet the legitimate business need.

HCP Consulting arrangements must be accounted for in the Company's operating plan. The Company will establish a process for an annual consulting budget that specifies: (1) the business needs for, and estimated number of, the various consultant engagement and activities to occur during the following year; and (2) the budgeted amounts to be spent on such consultant-related activities. Compliance personnel shall be involved in the review and approval of such plans, including any modification of an approved plan.

2.2.2 HCP Consultant Selection. The Company must select HCP Consultants based on their qualifications and ability to address the identified need, and not based on volume or value of business generated or expected to be generated. In general, proposed HCP Consultants should be selected based on the following criteria, as applicable to the identified business purpose of the consulting engagement:

- Medical expertise and/or specialty

- Clinical research experience
- Years of experience
- Reputation in the medical community
- Geographic location
- Practice setting
- Knowledge of Company products and relevant therapeutic areas
- Experience using Company products
- Communication skills

HCP Consultants must be selected and retained without consideration of any history or potential for purchasing, prescribing, or recommending Company products.

Sales personnel cannot control or unduly influence the decision to engage a particular HCP as an HCP Consultant but may provide input about the qualifications of a proposed HCP Consultant. Additionally, Sales personnel may identity a particular HCP as potentially being a good candidate to serve as an HCP Consultant. Non-sales personnel, including marketing, may select or decide on which HCPs should serve as HCP Consultants.

2.2.3 Eligibility. Proposed HCP Consultants must not be ineligible to participate in federal healthcare programs according to the HHS/OIG List of Excluded Individuals/Entities (https://exclusions.oig.hhs.gov/), the FDA Debarment List (https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/compliance-actions-and-activities), and the System for Awards Management Exclusion List (https://sam.gov/content/exclusions).

2.3 Fair Market Value Compensation - Consistent with applicable legal requirements and industry codes of conduct, it is appropriate for Company to offer reasonable compensation based on fair market value ("FMV") to HCP Consultants who provide legitimate services to Company. The aggregate compensation provided to the HCP Consultant must be commercially reasonable and based on FMV in an arms-length transaction.

FMV should be determined using standard Company resources and methodologies, with differentiations based on specialty, geographic region, nature of the proposed service and HCP qualifications, practice setting, and independent benchmarks.

The Company has established a cap of $100,000 per calendar year for the total amount of compensation paid to an HCP in connection with promotional activities (e.g., speaking arrangements or training of Sale Representatives, and any corresponding travel or lodging accommodations associated with such promotional services). For clarity, the $100,000 cap does not include compensation for non-promotional activities, such as service rendered in connection with a clinical study. The $100,000 cap may not be exceeded unless approved in advance by Compliance.

Compensation may not take the form of payment of an HCP Consultant's medical association or professional dues. Compensation generally shall not take the form of Company equity. If Company equity is being contemplated as a form of compensation, contact the General Counsel before proceeding.

2.4 **Reasonable Reimbursement** - It is appropriate for the Company to reimburse HCP Consultants for reasonable travel, lodging, and meal expenses incurred in connection with services provided to the Company. Per diems or payments for undocumented travel expenses are not permitted. The Company will not pay for travel or personal expenses for spouses, guests, or companions.

2.5 **Written Agreement** - All approved consulting arrangements must be memorialized in a written Consulting Agreement that has been approved by the Legal Department. The Consulting Agreement must be fully executed prior to initiation of any services. The HCP Consulting Agreement should be tailored to the nature of the services that the HCP Consultant will provide. "Retainer" agreements that provide a fixed payment at pre-specified intervals are strictly not permitted.

HCP Consulting Agreements are not automatically renewed. Renewal of individual agreements with HCP Consultants will be determined on a case-by-case basis, considering empirical and historical information concerning the HCP Consultant's services, as well as whether there is a continued need for the services. Activity Sponsors should consider the HCP Consultant's compliance with Company policies and procedures in determining whether to renew an agreement.

2.6 **Compliance Training and Monitoring -** Depending on the nature of the services being provided, HCP Consultants may be required to complete training, including compliance training, appropriate to the subject matter of the consultation agreement prior to performing services for or on behalf of the Company. The Company shall conduct HCP Consultant training meetings in clinical, educational, conference, or other settings that are conducive to the exchange of information.

HCP Consultant arrangements are subject to monitoring and oversight by Compliance. The Company maintains records that describe the intended use of an HCP Consultant, as well as records demonstrating that the Company made appropriate use of the services provided. The Activity Sponsor will maintain the records, documentation, and files pursuant to this Policy, which may be periodically reviewed by Compliance to ensure adherence to this Policy, applicable laws and regulations, and industry codes of conduct.

2.7 **HCP Consultant Meetings** - The following requirements apply to meetings with HCP Consultants providing consulting services for the Company:

2.7.1 Venue. The venue and circumstances of any meeting with an HCP Consultant must be conducive to the performance of the consulting services, and activities related to the consulting services must be the primary focus of the meeting.

2.7.2 Meals. Modest meals may be provided at meetings with HCP Consultants but must be subordinate in time and focus to the purpose of the meeting. Meals must be provided in compliance with all applicable policies herein, including *Policy 13: Meals with Healthcare Professionals*, *Policy 32: Compliance with State Laws*, and *Policy 11: Promotional Interaction with Government Employees*.

2.7.3 Discussion of Off-Label Information. Off-Label information should only be shared with HCP Consultants if there is a genuine business need to do so and never for a promotional purpose (e.g., for discussion during a promotional speaker program). Any Off-

Label information shared with an HCP Consultant should be limited to information needed for the HCP Consultant to produce or provide the HCP Consultant's work product or service.

2.7.4 Company Attendees. Sales Representatives and their immediate managers generally should not participate in meetings with HCP Consultants. In a limited number of situations, Sales Representatives and their immediate managers may attend a company event that an HCP Consultant is attending or be asked to help coordinate an event that an HCP Consultant is attending.

2.8 ROI Analysis Prohibited - Company Representatives may not perform any return-on-investment ("ROI") analyses to assess whether an HCP's prescribing practices changed as a result of serving as an HCP Consultant for the Company.

3.0 PROCEDURES

3.1 Submitting Requests - For each proposed HCP Consultant, the Activity Sponsor must submit a completed *Healthcare Professional Consultant Needs Assessment Form* to Compliance for review and approval. Prior submitting a request, the Activity Sponsor must determine if there is an HCP Consultant already under contract that can help the Company achieve the legitimate business need. Additionally, the Activity Sponsor must propose a FMV rate based on the *FMV Schedule*. The Activity Sponsor is responsible for obtaining all documentation to support the FMV rate (e.g., the proposed HCP Consultant's CV).

3.2 Compliance Review – Compliance shall review the *Healthcare Professional Consultant Needs Assessment Form* for completeness and accuracy. Additionally, Compliance should confirm (1) there is a legitimate business need, (2) the legitimate business need is consistent with the Company annual needs assessment or annual budget, and (3) the legitimate business need requires Company to engage a new HCP Consultant (i.e., an HCP already under contract cannot adequately perform the services).

3.3 Screening – If Compliance approves the needs assessment form, Compliance must confirm the proposed HCP Consultant's eligibility. *See* section 2.2.3 of this Policy.

3.4 Written Agreement - Upon receiving approval from Compliance, the Activity Sponsor must work with the Legal Department to prepare and execute a written agreement with the HCP Consultant. The HCP Consulting Agreement must be fully executed prior to initiation of any services. Each Consulting Agreement must:

- Document the legitimate business need for the services.
- Specify all services the HCP Consultant will provide to the Company for the term of the agreement. The specific services to be provided by the HCP Consultant under the agreement may be amended and supplemented in writing as appropriate during the agreement term.
- Describe the methodology for determining compensation for the HCP Consultant's services over the term of the agreement based on fair market value in an arm's-length transaction, and not based on the volume or value of the HCP Consultant's past, present, or anticipated business.
- Not be for less than a one-year term.
- Not involve services that violate any state or federal law.

- Not involve services that exceed those which are reasonably necessary to accomplish the business purpose.
- Require the HCP to disclose their financial relationship with the Company to their employer and/or any institution with which they are affiliated. The HCP must also attest that they are not prohibited by their employer from entering into the agreement with the Company.
- Require an HCP who is a member of a committee that sets formularies or develops clinical guidelines to disclose to the committee the existence and nature of their relationship with the Company. This obligation extends for two years beyond the termination of the arrangement. HCPs may also have to recuse themselves from committee medical decisions on products that they have spoken about or provided consulting services regarding, depending upon committee conflict of interest procedures.

3.5 Engaging an HCP Consultant Already under Contract – Once an HCP Consultant has been approved and an HCP consulting agreement is in place, the requesting department may request use of the consultant by completing an *HCP Event/Project Request Form*. The form should be completed at least 10 days before the event or project is scheduled. Before approving the request, Compliance must confirm the HCP is under contract with the Company, the contract covers the services described in the request form, the compensation is within the departments budgeted expense for such activity, and request is consistent with Company's policies, including this policy.

3.6 Payments - Upon completion of the work, the HCP Consultant must submit an invoice specifying each date the work was performed, the number of hours spent performing the services on each date, and an adequate summary of the services provided on each date. The Activity Sponsor or applicable third-party vendor is responsible for reviewing and approving the invoice. By approving the invoice, the Activity Sponsor or applicable third-party vendor is certifying its contents and the performance of legitimate services as requested by the Company.

To receive reimbursement for related expenses, the HCP Consultant must complete and sign the appropriate expense report documentation and submit it to the Activity Sponsor or applicable third-party vendor. The Activity Sponsor or applicable third-party vendor must review and approve the expense report and process for reimbursement. Expense reports are subject to audit, and a copy must be made available to Compliance for review upon request.

HCP Consultant compensation and reimbursement will be provided in a documented form (i.e., no cash payments).

3.7 Recordkeeping - The Activity Sponsor is responsible for retaining all records related to the use of an HCP Consultant, including records demonstrating that the Company made appropriate use of the services provided, in accordance with the Company's compliance policies and document retention policies.

POLICY 19: ADVISORY BOARDS

1.0 PURPOSE AND SCOPE

Advisory Boards are an effective means of gathering expert input for the purpose of enhancing the Company's business activities and contributing to the development and improvement of Company products. Such interactions with HCPs (referred to herein as "Advisors") must be designed and implemented properly to ensure that the activity complies with all applicable laws, regulations, and industry codes of conduct. This Policy establishes guidelines and procedures for Advisory Boards conducted by Commercial Representatives.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required - All proposed Advisory Boards must be reviewed and approved in advance by Compliance. The Activity Sponsor is responsible for obtaining approval of the Advisory Board from Compliance and ensuring the completion of all preliminary and follow-up documentation related to the meeting as required in this Policy. Compliance will only approve Advisory Boards that satisfy the criteria identified in Section 2.2. below.

In the case of a joint Advisory Board conducted by Medical Affairs and Marketing, the Activity Sponsor shall be from either the Medical Affairs Department or Marketing Department depending on the primary focus of the Advisory Board.

2.2 Approval Criteria -

2.2.1 Legitimate Need. A legitimate need for the Advisory Board must be clearly identified and documented in advance of requesting the services and entering into agreements with HCPs. The business need for an Advisory Board should focus on the information to be solicited from the advisors and how the Company anticipates using that information.

To ensure there is no unnecessary duplication of services, each Advisory Board sponsored by the Company should offer value that has not already been gained from similar services received in the past or that will be received from future planned activities.

As a reminder, a key component of engaging HCPs in Advisory Boards is a focus on receiving information from the attendees in order for the Company to make strategic business decisions, not to push information to them. As a general rule of thumb at least 60% of the Advisory Board's time should be spent gathering information from participants while no more than 40% of the time should be spent providing information participants information about the Company, products, and/or objectives of the Advisory Board).

2.2.2 Appropriate Meeting Objectives. The purpose of an Advisory Board must be to gather advice, guidance, insight, and feedback from expert HCPs about the Company's business. The proposed format of the program must allow for substantial, meaningful input from each participant. As a general guideline, time devoted to feedback from the participating HCPs must comprise a majority of the total meeting time. Any information shared with the HCPs, particularly Off-Label or Pre-Approval information, must be consistent with the HCP's advisory role.

2.2.3 Appropriate Selection of Advisors. The criteria for selecting HCPs must be directly related to the identified purpose of the meeting and the Commercial Representatives responsible for selecting the HCPs must have the expertise necessary to evaluate whether the particular HCPs meet those criteria. Advisors must be selected and retained without consideration of any history or potential for purchasing, prescribing, or recommending Company products.

The number of HCPs proposed to participate in the Advisory Board cannot be greater than the number reasonably necessary to achieve the identified purpose. The appropriate number of attendees at each meeting and the overall number of meetings over time must be decided by departmental management in consultation with Compliance. Generally, Advisory Boards should not have more than twenty (20) Advisors to ensure all Advisors have an opportunity to participate in the discussion.

Sales Representatives and their immediate managers may not recommend or recruit HCPs to participate in Company-sponsored Advisory Boards. Sales Representatives and their immediate managers may provide input about the qualifications of a proposed Advisor or make internal recommendations on who might be meet the qualifications of an Advisor.

2.2.4 Eligibility. Proposed Advisors must not be ineligible to participate in federal healthcare programs according to the HHS/OIG List of Excluded Individuals/Entities (https://exclusions.oig.hhs.gov/), the FDA Debarment List (https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/compliance-actions-and-activities), and the System for Awards Management Exclusion List (https://sam.gov/content/exclusions).

2.3 **Fair Market Value Compensation -** Consistent with applicable legal requirements and industry codes of conduct, it is appropriate for the Company to offer reasonable compensation based on fair market value ("**FMV**") to HCPs who provide legitimate services to the Company. The aggregate compensation provided to the Consultant must be commercially reasonable and based on an FMV analysis in an arms-length transaction. FMV shall be determined based on the *FMV Schedule*.

Compensation may not take the form of payment of an Advisor's medical association or professional dues. Compensation generally shall not take the form of Company equity. If Company equity is being contemplated as a form of compensation, contact the General Counsel before proceeding.

2.4 **Reasonable Reimbursement -** It is appropriate for the Company to reimburse Advisors for reasonable travel, lodging, and meal expenses incurred in connection with an Advisory Board.

Per diems or payments for undocumented travel expenses are not permitted. The Company will not pay for travel or personal expenses for spouses, guests, or companions.

2.5 Written Agreement - All arrangements with Advisors must be memorialized in written agreements that have been approved by the Legal Department. The agreements must be fully executed prior to the Advisory Board.

2.6 Advisory Board Meeting Requirements - The following requirements apply to all Advisory Board meetings:

2.6.1 General Requirements. The purpose of an Advisory Board is to gather advice, guidance, insight, and feedback from expert HCPs about the Company's business. As a general guideline, time devoted to feedback from the participating HCPs must comprise more than half of the total meeting time.

The format and content of the program must follow a written agenda and must be designed to solicit and receive substantial, meaningful input from each participant. The number of Company participants should be limited to those individuals whose primary role is to make strategic decisions aligned with Company goals and objectives. In general, there should not be as many Company participants as HCP participants.

The Activity Sponsor is responsible for ensuring execution of the Advisory Board in accordance with the approval of the program (*e.g.*, adherence to the approved agenda and attendance list).

Advisory Boards may not be used to promote Company products to the Advisors. Commercial Representatives may not attempt to influence through advisory/feedback programs or other remuneration the prescribing, purchasing, or formulary status of any Company product. Any information shared with the HCPs, particularly Off-Label or Pre-Approval information, must be consistent with the HCPs' advisory role.

2.6.2 Pre-Meeting Requirements. All written materials to be used in connection with an Advisory Board must be reviewed and approved in advance by Compliance. This includes, but is not limited to, invitations, meeting materials, slide presentations, thank you letters, and other follow-up materials.

In advance of the Advisory Board, the Activity Sponsor is responsible for ensuring all Advisors receive a copy of the approved agenda and all relevant logistical information.

2.6.3 Venue. Venues for Advisory Boards must be suitable to the business purpose of the meeting and must comply with the following guidelines:

- Venues must not be overly lavish. This means that selected venues should not give the appearance to the public that the venue or hotel is the attraction for the meeting, as opposed to the business purpose of the meeting. By way of example, resort locations where the primary function of the property is something other than lodging or meeting space (e.g., ski-in/ski-out lodges, fishing retreats, five-star hotel/spa facilities) generally are not appropriate venues.
- For regional-based Advisory Boards, venues and hotels must be proximate to the location of most of the attendees.

- Advisory Boards that take place in conjunction with a medical meeting or conference may be held at the same venue as the meeting/conference or a nearby venue.

2.6.4 Meals. Modest meals may be provided at Advisory Board meetings but must be subordinate in time and focus to the purpose of the meeting. Meals must be provided in compliance with all applicable policies herein, including *Policy 13: Meals with Healthcare Professionals*, *Policy 32: Compliance with State Laws*, and *Policy 11: Promotional Interaction with Government Employees*.

As an Advisory Board may be a full day event, Company may provide more than one meal. The below meal limits are intended to supplement the aforementioned policies recognizing that more than one meal may be provided. To the extent these limits are inconsistent with the aforementioned policies, the more restrictive meal limit shall apply.

Non-High-Cost City

Meal	Spending Limit (inclusive of tax/tips)
Breakfast	$50
Lunch	$65
Dinner	$145
Snack	$25

High-Cost City*

Meal	Spending Limit (inclusive of tax/tips)
Breakfast	$65
Lunch	$85
Dinner	$170
Snack	$35

High-Cost Cities include San Francisco, CA, Los Angeles, CA, Chicago, IL, Boston, MA, New York, NY, Washington, DC, Dallas, TX, Houston, TX, Miami, FL, all of Hawaii, and Las Vegas, NV.

The limit on snacks applies to all snacks (e.g., coffee, tea, cookies) provided during the day.

As a general rule of thumb, the total meal spend per HCP, per eight-hour day should be limited to $220 ($270 in a high cost city).

2.6.5 Separation of Medical Affairs and Marketing Functions. Advisory Boards that are strictly limited in focus to medical or scientific issues must be coordinated and conducted by Medical Affairs Personnel. Commercial Representatives may not be involved in such meetings unless approved in advance by Compliance.

If the Medical Affairs and Marketing Departments will conduct separate sessions at an Advisory Board, the sessions must be clearly separate and led by different personnel from the respective functional areas. The agenda must clearly delineate the activities as separate

sessions and must indicate the appropriate functional area that is responsible for each activity.

2.6.6 Documentation of Feedback. During the Advisory Board, the Activity Sponsor (or designee) must keep detailed written minutes of the discussion, including notes of the feedback received from the participating HCPs. The Activity Sponsor must ensure that an accurate list of all attendees is documented at the meeting.

2.6.7 Company Attendees. Sales personnel below the Director level may not attend Advisory Board meetings unless approved in advance by Compliance. Sales Representatives and their immediate managers may not attend Advisory Board meetings, transport HCPs to or from Advisory Board meetings, or discuss an Advisory Board with an HCP after its conclusion.

2.6.8 Monitoring Compliance. The Activity Sponsor is responsible for ensuring that the Advisory Board is executed consistent with the conditions of approval (e.g., adherence to the approved agenda and attendance list).

2.6.9 Post-Meeting Obligations. Feedback and information gathered from the Advisory Board must be summarized into a written format and provided to the appropriate departments (i.e., the departments within the Company responsible for the subjects discussed at the Advisory Board) within the Company for review, discussion, and follow-up, as appropriate. The documentation should summarize action-items and learnings from the Advisory Board. This documentation must be retained as part of the official files in the sponsoring function's department. In addition, the Activity Sponsor must send the following items to Compliance within thirty (60) days of the date the meeting ended:

- A copy of the approved agenda.
- Any slides and other materials shown to the Advisors.
- A confirmed list of attendees.
- Thorough and complete meeting minutes.
- A summary or description of how ImmunityBio will use the information gathered and what actions will be taken as a result of the Advisory Board's recommendations, or what direction the Company may take in reaction to some of the learnings.

Failure to timely submit all required follow-up documentation is not only a violation of this Policy, but also may impact the Activity Sponsor's eligibility to sponsor future activities.

2.7 Prohibited Activities – Company Representatives may not perform any return-on-investment ("ROI") analyses to assess whether an HCP's prescribing practices changed as a result of serving as an Advisor for the Company

Advisory Boards may not be used to promote ImmunityBio products to the advisors. Company Personnel may not attempt to influence through advisory/feedback programs or other remuneration the prescribing, purchasing, or formulary status of any ImmunityBio product.

3.0 PROCEDURES

3.1 Submitting Requests – To establish an Advisory Board, the Activity Sponsor must submit a completed *Healthcare Professional Consultant Needs Assessment Form* for review and approval. The form should be submitted at least eight (8) weeks prior to the anticipated date of the event to allow time for the necessary logistical arrangements to be made. The Compliance Department may agree to shortening the timing requirement in the case of an unexpected and urgent need for an Advisory Board meeting. After reviewing the completed form, Compliance will approve the Advisory Board, request changes and resubmission of the form, or reject the proposal.

The Activity Sponsor must receive approval from the Compliance before making any logistical arrangements for the Advisory Board.

3.2 Approval of Advisors - The Activity Sponsor must submit a completed *HCP Event/Project Request Form* for each proposed Advisor to Compliance. The forms must be submitted at least four (4) weeks before the meeting. Compliance may make exceptions to the four (4) week timeline if last minute cancellations or substitutions are required.

Compliance will review and approve or reject each proposed Advisor. For each Advisor that receives approval from Compliance, the Activity Sponsor must ensure all relevant agreements are executed before the Advisory Board takes place. Travel arrangements for each Advisor may not be made until the signed agreement has been returned to the Legal Department.

3.2 Written Agreement - The Activity Sponsor must work with the Legal Department to prepare a written agreement for each HCP and vendor participating in the Advisory Board. Meeting planners, consultants, vendors, or other third parties are not permitted to prepare agreements with HCPs in connection with Advisory Boards, unless working from a template approved by the Legal Department.

Each Advisory Board Agreement must:

- Document the legitimate business need for the services.
- Specify all services the Advisor will provide to the Company for the term of the agreement. The specific services to be provided by the Advisor under the agreement may be amended and supplemented in writing, as appropriate, during the agreement term.
- Describe the methodology for determining compensation for the Advisor's services over the term of the agreement based on fair market value in an arm's-length transaction, and not based on the volume or value of the HCP Consultant's past, present, or anticipated business.
- Not be for less than a one-year term.
- Not involve services that violate any state or federal law.
- Not involve services that exceed those which are reasonably necessary to accomplish the business purpose.
- Require the Advisor to disclose their financial relationship with the Company to their employer and/or any institution with which they are affiliated. The Advisor must also

attest that they are not prohibited by their employer from entering into the agreement with the Company.

- Require an HCP who is a member of a committee that sets formularies or develops clinical guidelines to disclose to the committee the existence and nature of their relationship with the Company. This obligation extends for two years beyond the termination of the arrangement. HCPs may also have to recuse themselves from committee medical decisions on products that they have spoken about or provided consulting services regarding, depending upon committee conflict of interest procedures.

3.3 Payments - Payments to HCPs will not be authorized until services have been rendered and complete follow-up documentation is received.

To receive reimbursement for related expenses, the HCP must complete and sign the appropriate expense report documentation and submit it to the Activity Sponsor or applicable third-party vendor. The Activity Sponsor or applicable third-party vendor must review and approve the expense report and process for reimbursement. Expense reports are subject to audit, and a copy must be made available to Compliance for review upon request.

Advisor compensation and reimbursement will be provided in a documented form (i.e., no cash payments).

3.4 Recordkeeping - The Activity Sponsor is responsible for retaining all records related to the Advisory Board, including records demonstrating that the Company made appropriate use of the services provided and feedback obtained from advisors, in accordance with the Company's compliance policies and document retention policies.

POLICY 20: SPONSORSHIPS

1.0 PURPOSE AND SCOPE

ImmunityBio is dedicated to furthering the goals of independent professional, educational, and patient-focused organizations. As appropriate and consistent with this Policy, the Company may provide support to these types of organizations in the form of sponsorships, for which the Company receives a direct and tangible benefit in exchange for the support provided.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required - All requests for sponsorships in excess of $5,000 must be reviewed and approved by the Chief Executive Officer and/or Chief Financial Officer. The Chief Executive Officer and/or Chief Financial Officer will only approve requests that satisfy all criteria outlined in Section 2.2. below.

Commercial Representatives not approving the sponsorship must not attempt to control or unduly influence the approval process in any manner. Sponsorships will never be based on or linked to the prescribing, purchasing, or reimbursement policies of the requesting organization.

Requests that create a conflict of interest for the Company, either real or perceived, will not be considered.

2.2 Approval Criteria

2.2.1 Appropriate Recipient. The Company supports certain educational and professional activities by providing sponsorships to independent medical associations, societies, institutions, academies, congresses, and other similar organizations ("Independent Organizations"). Sponsorships may be directly provided only to Independent Organizations, not individual HCPs or group practices.

To be eligible for a sponsorship, the Independent Organization must have an open membership policy, and information about the organization should be publicly available or available upon request. The Company will not provide sponsorships to political organizations, labor unions, religious organizations, fraternal, service, or veterans' organizations, or organizations that discriminate based on race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability statuses.

2.2.2 Appropriate Purpose - The Company provides sponsorships only in support of events for which the agenda demonstrates that the scientific content is reputable and aligns to the Company's scientific and medical interests.

Sponsorship funds may be used to pay general costs associated with a conference or meeting, such as meeting room rental, equipment fees, or modest hospitality (*e.g.*, modest meals and snacks that are made available to all attendees).

A sponsorship may not be used:

- to provide support or payment directly to individuals, including travel, lodging, entertainment, gifts, awards, recreational activities, or registration fee/expense assistance.
- for the ordinary capital or operating expenses of the Independent Organization.
- for building or construction funding.

2.2.3 Reasonable Financial Support. In exchange for a sponsorship, the Company must receive a direct and tangible benefit, such as exhibit booth space, advertising space, or signage declaring the Company at a certain level of sponsorship. The amount of support provided by the Company must be reasonable under the circumstances, taking into consideration the value of the benefit that the Company will receive.

2.3 Exhibit Booths and Displays - The Company may provide funds to an Independent Organization in return for advertisement and/or the lease of space for an exhibit booth or other Company display, if the amount to be paid is commercially reasonable (i.e., not more than fair market value), and the payment is not made with the intent to improperly influence purchasing decisions. All activities that take place in the exhibit booth or display space must comply with *Policy 15: Promotional Activities at Medical Meetings and Conventions*.

3.0 PROCEDURES

3.1 Sponsorship Requests - Sponsorship requests must be submitted in writing for approval by the Chief Executive Officer and/or Chief Financial Officer and must include the following information:

- The identity of the requesting institution.
- The requesting institution's tax ID number or, if the requester is a not-for-profit organization, a statement that the requesting institution qualifies for tax exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code.
- The location and date(s) of the event.
- The anticipated attendance at the event, by number and type of attendee.
- The amount of support being requested.
- How the Company's support will be used, as well as a general expense breakdown for the event.

3.2 Sponsorship Agreements - All approved sponsorships must be documented in a written agreement with the receiving Independent Organization. The Company may not provide any support to the Independent Organization until an agreement has been fully executed. The sponsorship agreement must state how the support will be utilized and prohibit the recipient from using the support in any other manner. The requesting Independent Organization's form agreement may be used if deemed appropriate by the Legal Department.

3.3 Sponsorship Payments - Sponsorship payments must be made directly to the requesting institution and not to a single HCP or other individual.

3.4 Recordkeeping - Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with Company document retention policies.

POLICY 21: CHARITABLE DONATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio may have an interest in providing donations for charitable or other philanthropic purposes, such as supporting indigent care, patient education, or public education. This Policy establishes the requirements applicable to charitable donations.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required - All requests for charitable donations must be reviewed and approved by the Chief Executive Officer and/or Chief Financial Officer. Requests will only be approved that satisfy all criteria outlined in Section 2.2. below. Commercial Representatives not approving the charitable donation must not attempt to control or unduly influence the approval process in any manner. When evaluating a request, the past, present, or potential future prescribing or purchasing of Company products will not be considered.

2.2 Approval Criteria

2.2.1 Appropriate Recipient. The organization that is requesting a charitable donation must qualify for tax exempt status under Section 501(c) of the U.S. Internal Revenue Code. In addition, supporting the recipient organization should be consistent with Company policies and its long-range therapeutic focus and/or the establishment of the Company as a responsible community partner.

2.2.2 Appropriate Purpose. Charitable donations are a manifestation of the Company's commitment to being socially responsible and are intended to support worthwhile charitable, educational, or health-related causes in the geographic locations and healthcare communities in which the Company operates.

Donations must be made for a bona fide charitable purpose, or to support the general fundraising drives of a tax-exempt entity, and without any expectation of return. Donations must be provided in a manner that does not attempt to exercise control over the charitable cause or the final use of funds provided, or to affect the independence of charitable programs.

The purpose of the funding must be to support general charitable causes or healthcare related activities, or educational activities that help promote excellence in patient care. If the Company receives a benefit in exchange for a donation (e.g., tickets to a charity event), the benefit may not be shared with an HCP but rather must be used by Commercial Representatives or donated back to the charity for use as it sees fit.

For donations in support of charity events:

- The dominant purpose of the event must be to raise money for charity.
- Any benefits received by the Company (e.g., tickets to a charity event) must be incidental to the main purpose of the donation.
- The amount of the donation must exceed the value of the opportunity provided to the Company as a donor, and only the excess counts as a charitable donation.

Types of funding requests that will not be considered include, but are not limited to:

- Support or payments made directly to individuals, including tickets for HCPs or their spouses or guests to attend charitable events.
- Ordinary capital or operating expenses of a recipient.
- Building or construction funding.
- Support for specific religious activities or beliefs.
- Support for political organizations or lobbying activity.
- Support for labor unions.
- Support for organizations that discriminate based on race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability status.

3.0 PROCEDURES

3.1 Donation Requests - Donation requests must be submitted in writing to the Chief Financial Officer/Chief Executive Officer for approval and must include the following information:

- The identity of the charitable organization requesting the donation
- The signature of an authorized representative of the charitable organization
- A copy of the charitable organization's Section 501(c) determination letter from the U.S. Internal Revenue Service
- The proposed amount of the charitable donation
- The charitable purpose for which the donation is requested
- The location and date(s) of the charitable event, if applicable

3.2 Donation Agreements - Upon approval of a charitable donation, the Company will enter into a written agreement with the charitable organization. The Company may not provide any support until an agreement has been executed. The agreement may be prepared by the Legal Department, or the requesting institution's form agreement may be used if deemed appropriate by the Legal Department.

3.3 Payments - Charitable donations must be made directly to the requesting institution and not to an HCP or other individual.

3.4 Recordkeeping - Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with Company document retention policies.

POLICY 22: EDUCATIONAL GRANTS

1.0 PURPOSE AND SCOPE

ImmunityBio believes that independent, third-party medical education programs ("**Educational Programs**"), including those accredited as Continuing Medical Education ("**CME**"), help HCPs improve patient health. This Policy addresses basic guidelines for grants in support of Educational Programs ("**Educational Grants**"). Importantly, the Educational Grant process is managed by the Medical Affairs Department and handled in accordance with other Company policies and procedures.

2.0 POLICY REQUIREMENTS

2.1 **General Requirements** - To be eligible for approval by the Chief Executive Officer and/or Chief Financial Officer, Educational Grant requests must be unsolicited. Commercial Representatives must never solicit requests for Educational Grants. In addition, a Commercial Representative must never in any way suggest to the requesting institution that the request will be approved prior to the request actually being approved by the Chief Executive Officer or Chief Financial Officer.

Sales and Marketing personnel may not have any role whatsoever in receiving, reviewing, or approving Educational Grant requests, and Sales and Marketing personnel may not participate in the Company grants review process. If a Sales or Marketing representative exerts influence or attempts to exert influence over the receipt, review, or approval of an Educational Grant request, that influence may result in denial of the request. If Sales or Marketing representatives receive an Educational Grant request, they should direct the submitter to resubmit the request to the entry point for Educational Grants (e.g., grant portal).

2.2 **Attendance by Commercial Representatives** - Sales Representatives and sales management may not attend Educational Programs and should not have any physical presence at Educational Program events, unless approved in advance by the Compliance Department. Commercial Representatives who attend Educational Programs may not wear product-specific name badges and may not show or distribute Promotional Material at or engage in any other promotional activity in connection with the Educational Program (immediately before, during, or after the program). Commercial Representatives may not provide transportation for an HCP to or from the Educational Program.

2.3 **Distribution of Program Advertisements** - Sales Representatives may distribute materials that advertise the Educational Program (such as invitations and brochures that describe the program) if the following requirements are satisfied:

- The program provider must be responsible for the creation and content of the materials. The Company may not create or in any way influence the substantive content of the materials.
- The program provider must ask the Company to help disseminate the materials. The request must be in writing and must be unsolicited.
- The materials may only be distributed to HCPs whom the program provider reasonably believes may have a scientific or educational interest in the program.

Commercial Representatives must distribute no more than one set of materials per HCP unless otherwise approved by the Compliance Department.

- The materials must clearly disclose that the third-party provider is producing the program and that the Company has provided financial support for the program.
- PRC must review the materials to determine whether they are appropriate for Commercial Representatives to distribute. As part of the PRC review, the Company must not attempt to assert any control over the content of the Educational Program. The Company's sole purpose for reviewing the materials is to ensure that they are appropriate for distribution and to provide instructions to Commercial Representatives for distribution.
- Distribution of the materials by Commercial Representatives must not be the only or primary source of information about the Educational Program (*i.e.*, the sponsor must also mail or otherwise distribute the information to the same or larger audiences).
- Distribution of the materials must not be selective (*i.e.*, Commercial Representatives cannot solely target high prescribers).

2.4 Enduring Materials - Commercial Representatives may not be involved in providing or distributing any Enduring Materials from Company-sponsored Educational Programs.

POLICY 23: INTERACTIONS WITH CONSUMERS

1.0 PURPOSE AND SCOPE

From time to time, Commercial Representatives may interact with consumers. For example, Commercial Representatives might engage in business activities that involve contact with consumers, or consumers might contact the Company on their own initiative. ImmunityBio recognizes the importance of interacting appropriately with consumers when these scenarios arise.

This Policy governs Commercial Representatives' interactions with consumers.

2.0 POLICY REQUIREMENTS

2.1 General Requirements - Confidential medical information must be handled as described in *Policy 2: Protecting Patient Privacy*.

Commercial Representatives must not share non-public information about our operations or business activities with consumers unless specifically permitted by this or other policies.

2.2 Consumer Inquiries that Require Special Handling - Certain customer inquiries may require special handling. Below is guidance on certain scenarios, but certainly not all possible scenarios. If you have a question about how to handle a particular inquiry, please contact your supervisor.

- If a consumer reports an Adverse Event associated with a Company product, the Commercial Representative who receives the report must adhere to the policies and procedures set forth in *Policy 3: Reporting Adverse Events*.
- If a consumer requests information about a Company product, the Commercial Representative who receives the request must direct the consumer to contact their HCP.
- The following types of communications must be directed to the Legal Department:
    - Communications from a doctor, hospital, or any individual alleging a legal claim against the Company.
    - Communications from an attorney, paralegal, or any other employee of any law firm on any subject related to the Company or its products.
    - Communications from consumers who indicate they have hired an attorney or are considering hiring an attorney for any reason.
- Requests for Company financial information must be referred to the Finance Department.

2.3 Interactions at Patient Conventions, Health Fairs, Support Groups, and Advocacy Groups - Interactions with consumers at patient conventions, health fairs, support groups, and advocacy groups require Company approval in advance of the interactions. These interactions are subject to the following requirements:

- The target audience and event topic must be consistent with the approved indications for the Company products that will be discussed.

- All communications with attendees must be consistent with the current Product Label. **Off-Label and Pre-Approval communications are strictly prohibited.**
- Unsolicited requests for Off-Label information received from HCPs in attendance must be handled in accordance with *Policy 12: Processing Unsolicited Requests for Medical Information*.
- Commercial Representatives must never offer any specific medical advice to consumers, even if asked. Commercial Representatives should always advise consumers to discuss their personal medical situations with their HCPs.
- All funding of patient events must comply with *Policy 20: Sponsorships*. Importantly, any funding provided may not be used for the promotion of any Company products, either directly or indirectly.
- Commercial Representatives must be clearly identified as such (*e.g.*, any name tags should indicate employment by the Company).
- If a Commercial Representative receives an Adverse Event report, it must be handled as described in *Policy 3: Reporting Adverse Events*.
- Any written materials to be used during the event must be approved in advance by PRC for direct-to-consumer use and must clearly disclose that the materials were prepared by the Company. Any verbal communications by Commercial Representatives must be consistent with the PRC-approved materials and any PRC-approved talking points. Content must be appropriate for the specific audience.
- Any items to be distributed to consumers must be pre-approved by PRC for direct-to-consumer distribution. Examples of patient-education items that may receive approval, if they are not of substantial value, include:
    - Informational sheets and brochures.
    - Patient self-assessment and tracking tools.
    - Written materials that inform patients about adherence to medical regimens, healthy lifestyle choices, or patient assistance programs.
- As discussed in *Policy 2: Protecting Patient Privacy*, all consumer interactions should be conducted in a way that protects private information. Commercial Representatives should avoid contact with any Patient Identifiable Information (**PII**), and PII should not be exposed to the public. For example, if name tags will be used at the event, they must be filled out upon the attendees' arrival rather than being prepared in advance from an attendance list.

POLICY 24: INTERACTIONS WITH PATIENT ORGANIZATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio shares many common interests with patient organizations including, most importantly, a common commitment to patients and shared mission to discover cures and fight disease. It is important for us to work with patient organizations to better understand the unmet needs and challenges patients face. The Company may work with patient organizations to align on these needs.

It is important for the Commercial Representatives interacting with patient organizations to understand this unique environment and pay detailed attention to how they interact with organizations and patients to avoid a conflict of interest or a perception of inducement to utilize Company products.

This Policy establishes general guidelines for Company interactions with, and support of, patient organizations.

2.0 POLICY REQUIREMENTS

2.1 General Requirements - The only Commercial Representatives who are permitted to interact with patient organizations and their representatives are Company Representatives with specific job responsibilities that include interactions with patient organizations (hereafter, "PO-Interfacing Employees"). Field-based sales Employees, including Sales Representatives and managers, may not interact with patient organizations unless approved in advance by the Compliance Department.

While it is critical for PO-Interfacing Employees to align with the commercial function within the Company, it is important to understand the autonomy this role must have in its governance and reporting. PO-Interfacing Employees must:

- Have an outlined and documented strategy for engaging with patient organizations.
- Not promote Company products.
- Not have direct responsibility for sales performance.
- Not interfere with the doctor-patient relationship.
- Manage budget for funding to patient organizations.
- Lead discussions on strategic alignment with patient organizations but will not influence the decisions made by the patient organization.

All interactions with patient organizations shall be done in a transparent manner whereby all agreements are clearly expressed and well documented. Additionally, the Company shall encourage patient organizations to be transparent with their members, and with third parties with which they interact, about funding received from the Company and any other arrangements with the Company.

Commercial Representatives shall not serve on the board of a patient organization that is in any way related to the Company's therapeutic interests.

The Company may not request or require, as a condition of funding or otherwise, that any patient organization promote the Company or our products to its membership, to patients generally, to regulators, HCPs, formulary committees, payers, or any third party. In addition,

the Company may not request or require that patient organizations advocate for the coverage, coding, or pricing of any Company product, whether investigational or marketed.

2.2 Respecting the Values and Independence of Patient Organizations - All interactions with patient organizations should be consistent with the patient organization's mission, adhere to high ethical standards, and be consistent with the best interests of patients. The independence of the patient organization must be respected at all times. The Company shall never pressure or require any patient organization, or member thereof, to act in a manner that is not aligned with the goals and mission of the organization.

While the Company works *with* patient organizations, and the interests of Company and patient organizations may align, these organizations do not work *for* or *on behalf of* Company. When working with patient organizations, the Company shall ensure that both the involvement of the Company and the nature of the involvement are clear from the outset.

The Company may not use patient organizations to obtain competitor information or help direct patients to use Company products.

2.3 Engaging Patient Organizations as Consultants or Service Providers - It may become necessary to engage a patient organization through Advisory Boards or other working group meetings. The Activity Sponsor must consult with the Compliance Department before engaging a patient organization, as it may be appropriate to provide compensation for the services provided or business incidentals such as travel and expenses. If services are provided by a patient organization, they shall be reflected in a written agreement that obligates the patient organization to disclose accurately their relationship with the Company and to comply with all applicable legal requirements.

2.4 Providing Support to Patient Organizations - The Company may provide financial support to patient organizations for meetings or other activities provided that the primary purpose of the activity is professional, educational, or scientific in nature, or otherwise supports the service mission of the patient organization. Donations must be unsolicited and should be reviewed and approved in accordance with applicable company policies.

The Company may not support, financially or otherwise, organizations or events that are purely social in nature or that constitute entertainment.

Support for patient organizations may be in the form of sponsorships or charitable donations and must comply with the guidelines established in *Policy 20: Sponsorships* and *Policy 21: Charitable Donations*.

The Company shall not require any patient organization to accept funding only from the Company to the exclusion of other organizations. The Company shall not provide more than 49% of an organization's total funding needs or more than 49% of the costs of an event, unless approved in advance by the Compliance Department.

Providing funding to an organization shall not be linked or tied to access to ImmunityBio clinical trials or products. Any meals or refreshments provided by ImmunityBio to patient organizations and patients should be modest as judged by local standards and shall not exceed $65 for lunch or $145 for dinner (in high-cost cities $85 for lunch or $170 for dinner), in each case per person including food, beverages, tax, and gratuity.

POLICY 25: INTERACTIONS WITH PAYERS

1.0 PURPOSE AND SCOPE

In the U.S., insurance coverage and reimbursement for pharmaceutical products is provided by various public and private entities, including government and commercial payers. ImmunityBio is committed to providing timely, accurate, and credible information to representatives of the payer community in accordance with applicable laws, regulations, and industry guidance. This Policy applies to interactions between Commercial Representatives and payers.

For purposes of this Policy and consistent with FDA guidance, the term "payer" means an organization involved in the coverage, payment, reimbursement and/or funding of healthcare services for patients. Payers include health insurance companies, health plans, healthcare programs, formulary committees (e.g., pharmacy and therapeutics committees), drug information centers, pharmacy benefit managers and other similar entities that review scientific assessments to make drug selection, formulary management and/or coverage and reimbursement decisions on a population basis for healthcare organizations.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required - All materials used during interactions with payers must be reviewed and approved in advance by PRC. All oral statements made to payers must be based on PRC-approved written materials and must include all relevant information contained in the PRC-approved written materials.

2.2 Unsolicited Requests - If a payer makes an unsolicited request for Off-label or Pre-Approval information that is outside the scope of this Policy, only Medical Affairs Personnel may respond to the request. Such communications may not occur in the presence of Commercial Representatives. For more information, please see Policy 12: Processing Unsolicited Requests for Medical Information.

2.3 On-Label and Disease State Communications - Appropriate Commercial Representatives may proactively communicate On-Label medical and clinical information about Company products to payers, as well as disease state information that is not product-specific. All such information must be truthful, accurate, complete, and not misleading.

2.4 Communications Related to an Investigational Product or Unapproved Uses of an Approved Product

2.4.1 Requirements. When the Company intends to seek FDA approval for an investigational product or for a new use of an approved product, the Market Access team may proactively communicate to payers certain information about such products/uses (collectively referred to herein as "**Pre-Approval Information**") to help them plan and budget for future coverage and/or reimbursement decisions. These communications must be unbiased, factual, accurate, non-misleading, non-promotional in tone, free of any promotional elements (e.g., brand colors or graphics), and accompanied by a statement that the information is being provided to a payer, formulary committee, or similar entity for the purpose of providing information in support of planning and budgeting for future coverage and/or reimbursement decisions.

The following types of Pre-Approval Information may be communicated:

- Product information (e.g., drug class, active pharmaceutical ingredient, etc.)
- Information about the indication sought, such as information from the clinical study protocol(s) about endpoint(s) being studied and the patient population under investigation (e.g., number of subjects enrolled, subject enrollment criteria, subject demographics)
- Patient utilization projections (e.g., epidemiological data projection on incidence and prevalence)
- Factual presentations of results from clinical or preclinical studies (i.e., no characterizations or conclusions should be made regarding the safety or effectiveness of the product)
- Anticipated timeline for possible FDA approval

In addition, authorized Commercial Representatives are permitted to discuss information that is commercial in nature, such as product pricing and product-related support programs. Field Medical Affairs Personnel should not participate in these discussions.

When communicating Pre-Approval Information, the following additional context should be included:

When discussing an investigational product	When discussing an unapproved use of an approved
• A clear statement that the product is under investigation and that the safety or effectiveness of the product has not been established • Information related to the stage of product development (*e.g.*, the phase of clinical trial in which the product is being studied; timing of submission for FDA approval) • Material aspects of study design/methodology and material limitations of any factual presentations of study results	• A clear statement that the product has not yet been approved for the use being discussed and that the safety and effectiveness of the product for such use have not been established • The stage of product development for the new use • Material aspects of study design/methodology and material limitations of any factual presentations of study results • A prominent disclosure of the FDA-use • A copy of the current Product Label

2.4.2 Obligation to Update. If any Pre-Approval Information provided to payers becomes outdated because of significant changes to the product, or as a result of new information regarding the product (e.g., failure to meet primary endpoint) or its review status (e.g., an application is determined to not be ready for approval upon completion of the review cycle, a study is placed on clinical hold, etc.), the Company must promptly update the payers.

2.4.3 Training. The proactive communication of Pre-Approval Information to payers requires specific training to ensure that all individuals engaged in the presentation have the necessary background and expertise to understand and effectively communicate the information. Accordingly, all Commercial Representatives who are authorized to proactively present Pre-Approval information to payers must be appropriately trained in advance.

2.5 Communication of Healthcare Economic Information for Approved Products - Communications regarding Healthcare Economic Information ("HCEI") for approved products must meet the below requirements.

2.5.1 Meets the Definition of Healthcare Economic Information. Authorized Commercial Representatives may proactively communicate to payers truthful and non-misleading HCEI that relates to an approved use of a Company product. HCEI pertains to the economic consequences related to clinical outcomes of treating a disease (or specific aspect of a disease) or preventing or diagnosing a disease.

HCEI is defined as any analysis that describes the economic consequences (including, but not limited to, monetary costs or resource utilization), which may be based on the separate or aggregated clinical consequences of the represented health outcomes, of the use of a drug

HCEI may include comparative analyses of the economic consequences of a drug's clinical outcomes to alternative options (including the use of another drug) or to no intervention.

Because HCEI is defined in terms of economic consequences, HCEI materials should be supported with a study or economic model analysis of a clinical study that includes one or more endpoints measuring an economic outcome. If a study's endpoints measure only a clinical outcome rather than an economic outcome, the study would likely not be able to support an HCEI presentation.

2.5.2 Relates to an Approved Use. HCEI must be related to an approved use of the product, meaning information that relates to the disease or condition, manifestation of the disease or condition, or symptoms associated with the disease or condition in the patient population for which the drug is indicated in the Product Label.

Examples of HCEI analyses that are related to an approved use may include:

- Duration of treatment
- Use in a different healthcare setting
- Burden of illness
- Use regimen
- Patient subgroups
- Length of hospital stay
- Surrogate or intermediate endpoints
- Clinical outcome assessments ("COAs")
- Other health outcome measures (*e.g.*, quality-adjusted life year ("QALY"))
- Persistence
- Compliance/adherence
- Comparisons

2.5.3 Based on Competent and Reliable Scientific Evidence. All components of the HCEI, including all inputs or assumptions, must meet the Competent and Reliable Scientific

Evidence ("CARSE") standard. Making an HCEI claim that is not supported by CARSE could potentially be viewed by a third party as engaging in false or misleading promotion.

Any clinical benefit claims made during a presentation of HCEI must meet the substantial evidence standard.

2.5.4 Truthful and Not Misleading. HCEI must be truthful and non-misleading. Presentations regarding HCEI must include all appropriate background, contextual information, and disclosures (such as sources of potential bias) necessary to enable payers to understand the HCEI presented. Appropriate contextual information may include:

- Study Design & Methodology (Type of Analysis, Modeling, Patient Population, Perspective/Viewpoint, Comparator, Time Horizon, Outcome Measures, Cost Estimates, Assumptions)
- Generalizability (applicability of HCEI obtained in one healthcare setting or patient population to another)
- Limitations (factors that may affect interpretability and reliability)
- Sensitivity Analysis (uncertainty from data sources, extrapolation, or analytical methods)

HCEI presentations should also incorporate important risk information from the Product Label (i.e., fair balance) and disclose any additional risk information related to the clinical assumptions in the economic analyses that vary from the Product Label (e.g., risks observed in a particular patient subgroup).

2.5.5 Presented to an Appropriate Audience. HCEI may only be presented to payers, formulary committees, or similar entities engaged in selecting drugs for coverage or reimbursement. **HCEI materials may NOT be presented to HCPs in their capacity of making individual diagnostic and treatment decisions**.

Each HCEI presentation should include a disclaimer that the presentation contains HCEI and is being made under FDA's Final Guidance, *Communications with Payers, Formulary Committees, and Similar Entities*.

2.5.6 Training. The communication of HCEI requires specific training to ensure that all individuals engaged in the presentation have the necessary background and expertise to understand and effectively communicate the information. Accordingly, all Commercial Representatives who are authorized to present HCEI must be appropriately trained in advance of any payer interactions.

2.5.7 Meals and Items of Value. Meals with payers are subject *to Policy 13: Meals with Healthcare Professionals*, and *Policy 14: Providing Items of Value to Healthcare Professionals*. ImmunityBio may not provide recreation or entertainment to payers.

POLICY 26: INTERACTIONS WITH THE MEDIA AND THE FINANCIAL COMMUNITY

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to providing timely, accurate, and credible information to representatives of the media and the financial community. To ensure that clear and accurate information is disseminated in compliance with securities laws and other applicable laws and regulations, communications with media and financial community representatives on behalf of Company must be carefully managed and planned.

This Policy governs Commercial Representatives' interactions with media and financial community representatives concerning the Company, its related businesses, its financial status, and/or its products.

2.0 POLICY REQUIREMENTS

2.1 Interactions with the Media – The Communication Office is responsible for all Company communications with the media. If you receive any type of inquiry from a representative of the media, you must direct the inquiry to the Communication Office. This rule applies to inquiries received in any format or through any medium, such as written or electronic correspondence, in-person communications, or telephone calls.

You may not proactively supply any Company information directly to a representative of the media unless you are directed to do so by the responsible department or individual. This rule applies to all types of communications with the media, including interviews as well as discussions at events or forums where representatives of the media will be present.

2.2 Interactions with the Financial Community - The Finance Department and other senior Company executives are responsible for all Company communications with representatives of the financial community. If you receive any type of inquiry from a representative of the financial community, you must direct the inquiry to the Finance Department. This rule applies to inquiries received in any format or through any medium, such as written or electronic correspondence, in-person communications, or telephone calls.

You may not proactively supply any Company information directly to a representative of financial community unless you are directed to do so by the Finance Department. This rule applies to all types of communications with the media or financial communities, including interviews as well as discussions at events or forums where representatives of the media or financial communities will be present.

POLICY 27: RECEIVING ITEMS OF VALUE FROM THIRD PARTIES

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to treating fairly and impartially all persons and firms with whom it does business. ImmunityBio requires that all Commercial Representatives avoid situations or relationships that may be harmful or detrimental to the best interests of ImmunityBio and might result, or appear to result, in a conflict of interest. Accepting an item of value from an HCP or other third party may create the false impression that ImmunityBio will give preferential treatment to the giver.

This Policy governs the handling of items of value offered to Commercial Representatives by HCPs and other third parties.

2.0 POLICY REQUIREMENTS

2.1 Requirements

Just as there are specific legal and ethical guidelines governing the giving of items of value to HCPs, Commercial Representatives also must follow all applicable legal and ethical guidelines in any situation where an HCP or other person doing business with ImmunityBio offers a gift or other item of value to a Commercial Representative. Commercial Representatives must avoid situations in which their personal interests may conflict, or appear to conflict, with the interests of ImmunityBio. To that end, Commercial Representatives must:

2.1.1 Deal with HCPs and others doing or seeking to do business with ImmunityBio in an objective, professional, and fair manner, without favor or preference based upon any considerations other than the best interests of the Company;

2.1.2 Not solicit items of value from third parties;

2.1.3 Not accept money from third parties;

2.1.4 Not accept gifts or items of value that could influence, or be perceived to influence, business decisions. Commercial Representatives may accept items of value if they do not influence or appear to influence the individual's business judgment. In determining whether an item of value may influence or appear to influence business judgment, Commercial Representatives should consider the magnitude of the item's value, as well as the frequency or any patterns related to the giving of items of value. Receiving an item of value must not be predicated on a promise for favorable business treatment or any other nexus to business decisions. Gifts or other items of value may not be offered or exchanged under any circumstances with government employees;

2.1.5 Not allow themselves to be placed in a position where a conflict of personal interest and ImmunityBio's interest exists or appears to exist; and

2.1.6 Act in accordance with the ImmunityBio Code of Ethics and consult applicable Company policies for additional guidance regarding their behavior in situations that involve conflicts of interest.

2.2 No Exceptions

There is no “holiday” exception to the above policy. Commercial Representatives may not accept anything of value in connection with holidays or other special occasions that is not permitted during other times of the year. There is no “out-of-pocket,” “personal,” or “friend” exception to the above. Accordingly, no Commercial Representatives may accept anything of value that is not otherwise permitted above.

POLICY 28: HANDLING THIRD PARTY INFORMATION

1.0 PURPOSE AND SCOPE

ImmunityBio respects the confidential, proprietary, and legally protected information of third parties, including ImmunityBio's competitors. ImmunityBio does not use third parties' Confidential Information (defined as any information owned by a third party that has not been disclosed publicly) or other inappropriate information to advance ImmunityBio' business objectives unless otherwise agreed to in a confidential disclosure agreement between the parties. ImmunityBio expects other companies to respect its Confidential Information.

This Policy applies to the handling of third-party information by all Commercial Representatives.

2.0 POLICY REQUIREMENTS

2.1 Former Employer Confidential Information

All Company Representatives are required to comply in all respects with any agreements entered into with former employers, including any provisions regarding former employer Confidential Information. Former employer Confidential Information is proprietary to the former employer and may include legally protected trade secrets. Using or disclosing former employer Confidential Information may be a crime and could create legal liability for the Company Representative and the Company.

Company Representatives must not bring to ImmunityBio or introduce into any ImmunityBio system and former employer Confidential Information, disclose former employer Confidential Information to any party, including any other Company Representative, either in writing or verbally, or use former employer Confidential Information while performing their job responsibilities at ImmunityBio.

If a Company Representative has questions about whether certain information qualifies as former employer Confidential Information, the Company Representative should consult the Legal Department.

2.2 Third Party Confidential Information

2.2.1 General Rule. Company Representatives must not solicit or receive third party Confidential Information, except as provided below. By way of example, Company Representatives may not misrepresent, conceal, or falsify their identity to obtain access to third party Confidential Information, such as by logging on to a competitor website as an HCP or creating a fraudulent identity to access a social networking website to gain third party Confidential Information. Company Representatives also may not request that other parties engage in deceptive behavior on their behalf. If a third-party volunteers different third party's Confidential Information, the Company Representative must decline to accept it.

2.2.2 Exception. There may be legitimate business circumstances where it is appropriate to receive third party Confidential Information. Before doing so, Company Representative must contact the Legal Department, which will evaluate whether it is appropriate to receive the information and will ensure that ImmunityBio enters a confidentiality agreement with the third party prior to receiving the information. Company Representatives must comply with the terms of the confidentiality agreement.

2.2.3 Inadvertently-Received Third Party Confidential Information. If a Company Representative inadvertently receives third party Confidential Information, he or she must not do any of the following:

- Write down or otherwise memorialize the information (if it was received orally), or copy the information (if it was received in writing);
- Share, transfer, or disclose the information to anyone else, including other ImmunityBio Representatives; or
- Use the information in performing his or her job.

Any Company Representative who inadvertently receives third party Confidential Information should immediately contact the Legal Department to discuss its appropriate destruction.

2.3 Non-Confidential Competitive Intelligence Information

Public information about competitors, HCPs, suppliers, and other third parties is readily available through the internet, published articles, price bulletins, advertisements, brochures, public presentations, securities filings and other publicly available sources. It is generally not unethical or illegal to possess or use such public information in conducting ImmunityBio business. Company Representatives may gather and use public third-party information in furtherance of ImmunityBio business so long as it is gathered and used in an ethical and lawful manner and in full compliance with Company policies.

If a Company Representative has any questions about what constitutes public third-party information or how to gather and use it in an ethical and legal manner, the Company Representative should consult the Legal Department.

POLICY 29: GOVERNMENT INVESTIGATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to cooperating with government authorities in the proper performance of their duties, including investigations into the conduct of the Company, current and former Company Representatives, HCPs, and other third parties. Special government requests or requirements for the Company to provide information or documents can come in the form of search warrants, subpoenas, and other formal and informal requests for inspection or interviews, and can involve one of many different enforcement or regulatory authorities including various federal, state, and local law enforcement agencies. This Policy sets forth the requirements applicable to a request for information or notice of an investigation by a government authority.

2.0 POLICY REQUIREMENTS

2.1 Requirement to Notify Legal Department - You must notify the Legal Department immediately if:

- You are contacted by any federal, state, or local government representative with questions related to the Company, whether by telephone or in person
- You receive a subpoena, request, or demand of any nature to appear before a law enforcement authority or to attend a deposition, hearing, or court proceeding
- You are contacted by any government agency to provide documents or information in connection with an investigation, or you receive notice of a government investigation involving the Company or any Company Representative
- You receive a request for an inspection, visit, or interview from any government agency
- Any individual attempts to serve a complaint, subpoena, demand, document request, or other judicial process on the Company
- Any regulatory entity attempts to inspect a Company facility
    - In addition to notifying the Legal Department, such situations must also be reported to the Quality and Regulatory Affairs Departments
- Any law enforcement agency attempts to search or seize Company property, or you receive notice of a search warrant directed to the Company.

In any of the above scenarios, you should be polite, helpful, and courteous but should not engage in an extended dialogue about the Company's business activities or operations.

The government representative should be escorted to a waiting area until an appropriate representative from Legal, Compliance, or Quality has been contacted. That representative is responsible for:

- Reviewing and obtaining a copy of the government representative's ID badge, credentials, and business card.
- Inquiring about the nature of the government representative's visit.
- Reviewing and obtaining copies of original documents.

- Determining which departments, records, and personnel are relevant, and notifying the same as needed.

2.2 Service of Process - Only authorized agents are permitted to accept service of process (i.e., the official delivery of certain legal documents) on behalf of the Company. If you are not authorized to accept service of process and you are approached or contacted by a process server or government agent with a request to receive service of any complaint, subpoena, or other judicial process against the Company, you must indicate that only the Legal Department and their authorized agents may accept service.

2.3 Search Warrants - A search warrant is a court order granting a law enforcement agent the right to enter a location to search for and seize certain items. To be valid, a search warrant must (1) describe the material that can be seized and the places that may be searched, and (2) be signed by, or on behalf of, a judge or magistrate with jurisdiction over the area to be searched. The Company will comply with warrants and cooperate with the agents serving the warrant while also preserving all rights afforded by law.

You must not obstruct a search conducted pursuant to a search warrant. If a law enforcement agent attempts to execute a search warrant at any Company location, you must:

- Be courteous and cooperative
- Ask the agent to wait until a member of the Legal Department arrives or is reached by telephone (the agent is not required to wait and may decline)
- Immediately contact the Company's General Counsel
    - If the General Counsel is unavailable, immediately contact another member of the Legal Department
    - If you are unable to contact anyone in the Legal Department, contact the highest-ranking Company Representative available
- Confirm the official identity of the agent in charge by requesting photo identification of government authority (or other confirmatory identity of authority, *e.g.*, government badge)
- Record the identity of the agent(s) and agency involved in the search
- Ask for a copy of the search warrant and the affidavit submitted to the court to obtain the warrant, and send this information to the Legal Department as soon as possible
- Review the search warrant to determine the area to be searched and the records authorized to be seized
- Consider whether it is possible and appropriate to excuse nonessential Company Representatives for the day to reduce confusion and complications as agents conduct the search
- Request that a Company Representative be permitted to observe each area that is going to be searched by agents executing the warrant

- Accompany the agent(s) to help identify the areas described in the warrant and maintain notes of the areas entered. If the agents enter areas not specified in the warrant, ask them to wait until legal counsel arrives (but if they refuse, do not interfere)
- Do not give express permission to agents to search an area, regardless of whether it is listed on the warrant
- Request an inventory and maintain a list of any files and other materials seized, questions asked, and whom the agents talk with
- If search of a particular area would pose a threat to the sterility or integrity of product, equipment, manufacturing or laboratory process, or to the safety of the agents, explain that to the agents and attempt to make arrangements for the required search to be conducted safely
- Make copies of any documents to be seized, if permitted by the agents executing the warrant. If the agents refuse to permit all records to be copied, identify essential documents and ask to copy only those, or ask that the agent keep those documents separated so that they can be promptly copied and returned to the Company
- If electronic data is subject to the search warrant, arrange with agents to retrieve the data by creating a shadow electronic copy of the relevant material and document the material that the agents are copying. If agents insist on taking physical storage media, request the opportunity to make a shadow copy of the data that is necessary to Company operations, unless the data is otherwise backed up

2.4 Representation by Legal Counsel - If you are personally contacted by a government agent in connection with an investigation of Company business, you are not required to submit to questioning, testify, or provide information unless the government has a valid subpoena or court order directed at you (and, in those circumstances, you are only required to testify at the specified proceedings). You have the option to decide whether to answer the agent's questions or agree to an interview.

If you choose to speak with a government agent:

- You have the option to be represented by legal counsel and to consult with counsel before answering any questions or providing any information to a government agent. (Depending on the circumstances, it may be appropriate for Company counsel to represent you, or the Company may recommend that you obtain separate legal counsel.)
- If you decide to answer questions, you must provide complete and truthful answers. Providing government agents with untruthful or misleading information could subject you to legal liability, including criminal prosecution.
- You should not provide Company confidential or proprietary information without consulting with Company counsel, nor should you discuss any communication to or from attorneys, or provide information based on communications to or from attorneys.

You must never, under any circumstances:

- Destroy any Company document in anticipation of a request for documents from any government agency.
- Alter any Company document or record.
- Make any false or misleading statement to any government investigator, agency, or court.
- Attempt to cause any other person to provide false or misleading information to a government investigator, agency, or court.
- Obstruct or interfere with a government investigation.

If you retain separate legal counsel to represent you in connection with a government investigation, the Company generally will pay attorneys' fees and expenses in connection with the representation, provided that you acted in good faith and in a manner reasonably believed to be in the best interests of the Company, had no reason to believe that your conduct was unlawful, and execute appropriate agreements relating to the payment of those expenses.

POLICY 30: ANTI-CORRUPTION

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to the highest standards of business integrity and complies with (a) the laws and regulations of the U.S., including the Foreign Corrupt Practices Act ("FCPA"), and (b) the laws and regulations of each foreign country in which ImmunityBio operates or is seeking to operate. In keeping with ImmunityBio's core principles, ImmunityBio Representatives are prohibited from making, offering, or promising improper payments or bribes to obtain or retain business or any other advantage. Abiding by the principles found in this Policy protects ImmunityBio and ImmunityBio Representatives from violating anti-corruption laws, including the FCPA.

This Policy reflects ImmunityBio's core commitment to ethical behavior and provides guidance so that ImmunityBio Representatives do not engage in conduct that raises even a perception of corrupt behavior. This Policy is further designed to provide ImmunityBio Representatives who engage in business outside of the U.S. with guidance regarding the FCPA and other general anti-corruption standards. This Policy applies to Company Representatives of ImmunityBio and its subsidiaries and affiliates. In addition, ImmunityBio provides this Policy to independent third parties who represent ImmunityBio and requests that they comply with it. Failure to comply with this Policy may expose both ImmunityBio and the ImmunityBio Representative to significant government sanctions, including possible criminal prosecution and civil liability in multiple jurisdictions.

This Policy applies to all ImmunityBio Representatives. Failure to comply with this Policy will subject you to disciplinary action up to and including termination.

2.0 POLICY REQUIREMENTS

2.1 Prohibition on Corrupt Practices

Under the FCPA, it is illegal for any ImmunityBio Representative, no matter where they are located, to offer or provide a bribe to a Government Official in an attempt to secure favorable business treatment for ImmunityBio. This prohibition on improper payments applies even if such activities are typical or expected under local custom or practice.

Consistent with the FCPA, ImmunityBio will not pay, offer, authorize, or promise to pay money or Anything of Value, directly or through a third party, to any U.S. or foreign official (Government Official) for the corrupt purpose of (1) influencing an official act or decision of the Government Official, (2) inducing the Government Official to do or omit doing any act in violation of his or her legal duty, or (3) securing an improper advantage for the purpose of obtaining or retaining business or directing business to any person. If there is any doubt about whether a person qualifies as a Government Official, consult the Legal Department for advice. It is important to understand that in many countries, healthcare providers and hospitals are Government Officials under the FCPA.

A payment does not have to be made directly to a Government Official in order to be improper. Payments to third parties that indirectly benefit or otherwise influence a Government Official are equally prohibited. For example, an offer of employment to a close relative or business associate of a Government Official may be considered a prohibited payment if it is made for the purpose of influencing the Government Official.

2.2 Third Parties

ImmunityBio cannot engage third parties to make, offer, or promise payments indirectly that ImmunityBio is prohibited from making, offering, or promising directly. Third-party intermediaries may include, but are not limited to, consultants, distributors, freight forwarders, or any other third party that ImmunityBio engages to conduct business on its behalf. ImmunityBio has established policies and procedures to ensure that it engages only third parties who abide by the same high ethical standards as we do, and to detect any inappropriate behavior by third-party intermediaries. For example, ImmunityBio requires intermediaries to have the necessary skills and reputation for business integrity to perform the intended task within the bounds of the law and ImmunityBio's policies and procedures.

You must exercise vigilance when working with third-party intermediaries engaged by ImmunityBio. You cannot ignore circumstances that give rise to suspicious or improper conduct and must immediately report these observations as described below.

2.3 Recordkeeping Requirements

The FCPA requires ImmunityBio to maintain accurate books and records. You must therefore ensure that transactions are properly authorized and that all records associated with such transactions accurately and fairly reflect the parties and amounts and nature of the services or products involved. To that end, you must:

- Keep accurate and transparent records that clearly reflect payments made;
- Submit expense reports that accurately reflect the nature of an expense; and
- Prepare documents that accurately identify the parties to an agreement or transaction and the nature of the actual services performed.

2.4 Reporting Concerns

If you encounter a situation that may involve the making, offering, or promising of a payment or anything of value to a Government Official, you must immediately contact the General Counsel.

If you become aware of or suspect violations of this Policy, or have other compliance concerns, you should contact the General Counsel.

POLICY 31: COMPLIANCE WITH TRANSPARENCY REPORTING LAWS

1.0 PURPOSE AND SCOPE

In the U.S., the federal Physician Payments Sunshine Act (the "Sunshine Act" or "Open Payments"), requires manufacturers of drugs, devices, biologics, or medical supplies covered by Medicare, Medicaid, or the Children's Health Insurance Program to report annually to the federal government certain payments or transfers of value provided to physicians or teaching hospitals (often referred to as "covered recipients"). Payments and transfers of value disclosed by manufacturers will be published by the federal government on a publicly available website. Certain states require similar disclosures.

This Policy identifies the reporting requirements applicable to payments or transfers of value made by the Company to covered recipients. This Policy does not address federal requirements regarding the reporting of physician ownership or investment interests, or other state law requirements. The Company will submit annual disclosure reports as required by state laws, but only to the extent that the information reported will differ from the information reported to Centers for Medicare and Medicaid Services at the U.S. Department of Health and Human Services ("CMS") and therefore is not preempted by federal law. The Company will comply with any disclosure requirements adopted by additional jurisdictions.

2.0 POLICY REQUIREMENTS

2.1 Recording Transfers of Value - Commercial Representatives are responsible for ensuring that all payments or other transfers of value made by Company to physicians or teaching hospitals are timely, accurately, and completely recorded, as appropriate. The following data must be recorded for each payment or other transfer of value:

- The full and complete name of the U.S. licensed HCP
- The HCP's primary business address
- The HCP's specialty (taxonomy code)
- The HCP's National Provider Identifier ("NPI") number
- The state(s) in which the HCP is licensed and the corresponding professional license numbers
- The date of the payment or other transfer of value
- The form of the payment or other transfer of value (e.g., cash or in-kind item or service, including reprints)
- The amount of the payment or other transfer of value

2.2 Federal Open Payments Disclosure Reports

2.2.1 General Requirements – Consistent with applicable laws, the Company will submit annual disclosure reports to CMS.

The Company will report the following to CMS on an annual basis:

- Direct and indirect payments or other transfers of value provided by the Company to a physician or teaching hospital during the preceding calendar year.

- Direct and indirect payments or other transfers of value provided by the Company to a third party at the request of a physician or teaching hospital (or designated by the Company on behalf of a physician or teaching hospital) during the preceding calendar year.

The Company will not report the following:

- Indirect payments or other transfers of value where the Company is unaware of the identity of the physician receiving the payment or other transfer of value (*e.g.*, blinded marketing surveys administered by independent third parties). The Company must be unaware of the identity of the covered recipient during the reporting year and through the second quarter of the year following the reporting year.
- Payments or other transfers of value less than $10, unless the aggregate amount received by the physician or teaching hospital exceeds $100 in the calendar year, as adjusted from time to time based upon the Consumer Price Index.
- Product samples, including coupons and vouchers that can be used by a patient to obtain samples, which are not intended to be sold and are for patient use.
- Educational materials and items directly for the benefit of patients or are intended to be used by or with patients (*e.g.*, an anatomical model).
- Discounts, including rebates.
- In-kind items used for the provision of charity care.
- A dividend or other profit distribution from, or ownership or investment interest in, a publicly traded security or mutual fund.
- Transfers of value to a physician where the physician is a patient not acting in their professional capacity as a physician.

2.2.2 Information Reported – Disclosure reports submitted by the Company will include, for each reported payment or other transfer of value, the following information:

- The name of the recipient of the payment or other transfer of value
- The address of the recipient
- If the recipient is a physician, the physician's: (1) specialty (taxonomy code); (2) NPI number; and (3) state professional license number and state of licensure (for at least one state where the recipient maintains a license)
- The amount of the payment or other transfer of value
- The date of the payment or transfer of value
- The form of the payment or transfer of value (*i.e.*, cash or cash equivalent, in-kind items or services, stock, stock options, or any other ownership interest, or dividend, profit, or other return on investment)
- The nature of the payment or transfer of value, categorized as one of the following:
    - Consulting fee

- Compensation for services other than consulting (e.g., service as a Promotional Speaker)
- Gift
- Entertainment[4]
- Food and beverage
- Travel and lodging (including the specified destination)
- Education
- Research
- Charitable contribution
- Royalty or license
- Current or prospective ownership investment or interest
- Compensation for serving as faculty or as a speaker for an unaccredited and non-certified continuing education program
- Compensation for serving as a speaker for an accredited or certified CME program
- Grant
- Space rental or facility (teaching hospital only)

- The covered drug, if any, related to the payment or other transfer of value
- Whether the payment or other transfer of value was made in connection with certain research activities (see Section 2.2.3 below) and therefore is eligible for delayed publication on CMS's website
- Payments to third parties at the request of, or designated on behalf of, a physician or teaching hospital

2.2.3 Research-Related Payments – The Company will report separately to CMS payments or other transfers of value made by the Company to physicians or teaching hospitals in connection with research activities that are subject to a written agreement, research protocol, or both. Research-related disclosure reports submitted by the Company will include, for each payment or other transfer of value, the following information:

- The name of the research institution, individual, or entity receiving the payment or other transfer of value
- The total amount of the research payment
- The name of the research study
- The name(s) of any related drugs

[4] Please note that entertainment is prohibited by Company policy, but if entertainment is provided to HCPs, ImmunityBio is required to report the entertainment as part of its transparency report to CMS.

- For each physician serving as a principal investigator, the physician's name, NPI number, state professional license number and state of licensure, specialty, and primary business address

2.2.4 Payments or Other Transfers of Value Related to CME Programs - The Company is not required to report indirect payments or other transfers of value made to speakers at a continuing medical education ("CME") event, even if the Company learns the identity of the physician attendee or speaker during the reporting year or by the end of the second quarter of the following reporting year, as long as the Company does not select or otherwise influence who serves as a physician faculty members or require, instruct, direct or otherwise cause (including, but not limited to, "encouraging" or "suggesting") the continuing education provider to provide payments or transfers of value to a specific or particular physician speaker or faculty.

2.2.5 Food and Beverage Expenses – On occasion, Commercial Representatives may provide food and beverage to physicians in a group setting, where the cost of each individual physician's meal is not separately identifiable. In such circumstances, the Commercial Representatives must calculate the value per person by dividing the entire cost of the food and beverage by the total number of individuals who partook in the meal (including both physicians and non-physicians, such as office staff). Commercial Representatives are responsible for ensuring that such costs are timely, accurately, and completely recorded in the Company's data collection system. The Company will report to CMS the per person value of the meal as a payment or other transfer of value only for physicians who actually partook in the food or beverage. The Company does not report or track buffet meals, snacks, soft drinks, or coffee that are made generally available to all participants of a large-scale conference or similar large-scale event by the conference or event sponsor pursuant to a sponsorship from the Company.

2.3 State Disclosure Reports – The Company will submit disclosure reports as required by state laws, but only to the extent that the information reported will differ from the information reported to CMS as set forth above.

POLICY 32: COMPLIANCE WITH STATE LAWS

1.0 PURPOSE AND SCOPE

A number of states and local municipalities have instituted requirements and restrictions on pharmaceutical manufacturers' interactions with health care providers and related entities who are licensed in or otherwise operating in their jurisdictions. ImmunityBio is committed to complying with those requirements and restrictions. This Policy and its appendices address ImmunityBio's rules for interacting with health care providers and related individuals and entities in those states and municipalities that have enacted requirements and restrictions that govern ImmunityBio's activities.

For the purpose of this Policy, Covered Recipient shall mean individuals and entities to whom a particular state law requirement applies. This generally includes but is not limited to health care professionals and health care organizations in certain states. Covered Recipients under each of the applicable requirements are listed in the appendices to this Policy.

This Policy and its appendices apply to all Company Representatives.

2.0 POLICY REQUIREMENTS

Company Representatives must comply with the applicable requirements and restrictions described in this Policy and detailed in its appendices when they interact with Covered Recipients in the relevant states or jurisdictions identified in Appendices I – VII.

There are seven types of state requirements and restrictions that this Policy addresses. Each of these general areas and the related obligations of Company Representatives are described in more detail below. More specific information regarding the Company's policies on complying with these requirements is set forth in Appendices I – VII. Company Representatives are required to comply with the requirements and restrictions described below and in the appendices.

2.1 Transparency and Disclosure Laws – There are five states that have transparency and disclosure laws that are intended to provide transparency around financial relationships between life sciences manufacturers and health care providers. These laws require pharmaceutical companies to track and annually report certain information to state authorities regarding payments and items of value that they provide to Covered Recipients in the respective state. This includes, for example, meals, educational items, consulting fees, speaker fees, advisory board fees, travel and lodging expenses, grants, and donations. States with these requirements include Connecticut, the District of Columbia, Massachusetts, Minnesota, and Vermont.

Appendix I provides a detailed state-by-state review of the state disclosure laws, including who are Covered Recipients, the types of payments and items of value that are required to be reported, and certain exclusions to the reporting obligations. Company Representatives are required to track any payments or items of value that they provide to Covered Recipients in accordance with applicable training and instructions for tracking and recording payments and expenses in the company's systems.

Company Representatives who interact with Covered Recipients must accurately, promptly, and completely record all required information regarding those interactions in the

appropriate system(s) (e.g., Concur) or through predefined processes in accordance with Company procedures, training or other instructions.

ImmunityBio departments and/or functions who engage in activities that involve interactions with Covered Recipients are responsible for the accuracy, completeness, and timeliness of data relating to those interactions.

Company Representatives who manage relationships with third party providers who conduct business on ImmunityBio's behalf (e.g., meeting and event vendors, speaker bureau vendors, etc.) are responsible for helping to ensure the accuracy, completeness, and timeliness of the data submitted to the Company by those third parties.

Importantly, ImmunityBio's Compliance Department makes determinations regarding whether a specific payment or item of value is required to be reported under an applicable state disclosure requirement. Company Representatives should not make their own determinations regarding whether they need to track a certain interaction with a Covered Recipient; again, Company Representatives are required to comply with training and instructions for recording their interactions with Covered Recipients in the Company's systems.

If you have any questions regarding a certain interaction, payment, or item of value that you intend to provide or have provided to a Covered Recipient and how to track that interaction in the Company's systems, please contact the Compliance Department for further guidance.

2.2 Gift Ban Laws – Six states have "gift ban" laws that prohibit certain interactions with Covered Recipients in the state. These laws flatly prohibit providing certain payments, items (including meals, in some cases), and other economic benefits to Covered Recipients. States with gift bans include the District of Columbia, Maine, Massachusetts, Minnesota, New Jersey, and Vermont.

Appendix II provides a detailed state-by-state review of the state gift ban laws, including who are Covered Recipients, the types of payments and items of value that are prohibited, and certain exclusions to the gift bans.

Company Representatives are strictly prohibited from providing any payments, meals, items or other benefits that are prohibited by these restrictions. Company Representatives should only provide payments, meals, items and other benefits to Covered Recipients after confirming that such payments, meals, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the Company for distribution to Covered Recipients. Company Representatives are prohibited from

providing any items, materials, or payments to Covered Recipients that have not been approved for distribution.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of the state gift ban laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

2.3 Copay Support Bans – California and Massachusetts have laws that prohibit pharmaceutical manufacturers from providing coupons or vouchers to reduce a patient's out-of-pocket expenses for certain prescription drugs (e.g., drugs with an AB-rated generic equivalent).

Appendix III provides a detailed state-by-state review of the state coupon bans.

Company Representatives are strictly prohibited from providing any information to health care providers, patients, or caregivers regarding the Company's copay support program, unless the information has been approved for distribution outside the Company. Company Representatives are also required to comply with state copay bans, as applicable.

If you have any questions regarding the copay bans or how they apply to ImmunityBio, you should contact the Compliance Department for further guidance before engaging in the interaction.

2.4 Compliance Program Laws – Certain states have established "compliance program" laws that require pharmaceutical manufacturers to adopt comprehensive compliance programs that require the companies to institute practices that encourage and facilitate continuous compliance with applicable standards (which typically include the PhRMA Code, but sometimes include standards that are more restrictive than the PhRMA Code). These states include California, Connecticut, Massachusetts, and Nevada.

Appendix IV provides a detailed state-by-state review of the state compliance program laws.

Company Representatives are required to comply with the standards set forth in each of these requirements with respect to their relevant activities and interactions. In addition, these laws require ImmunityBio to make certain annual submissions and representations to state authorities and, in the case of California, on the company's website.

Company Representatives are also required to cooperate with the efforts of the Compliance, Finance, and other applicable Departments to implement and administer these requirements. For example, Company Representatives must comply and cooperate with any related training programs, investigations of alleged instances of noncompliance, auditing and monitoring efforts, and corrective action plans, as may be determined necessary.

2.5 Pharmaceutical Representative Licensing/Registration Laws – Several states and municipalities have enacted provisions that require pharmaceutical representatives who engage in marketing or promotion of prescription drugs to be licensed by or listed/registered with the state/municipality, as well as comply with certain requirements in their interactions with health care providers (e.g., comply with a specific code of ethics, track and report information regarding their interactions with health care providers). Some of these states

also require representatives (or pharmaceutical marketing firms in CT) to file annual reports regarding items of value and samples that they have provided to health care providers in the state. These jurisdictions include Chicago, Connecticut, Nevada, Oregon, and the District of Columbia.

Appendix V provides a detailed state-by-state review of the pharmaceutical representative licensing/registration laws.

Company Representatives who interact with or who will interact with health care professionals in the relevant states/municipalities must be licensed/registered, if required (i.e., if an exemption does not apply), before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees. ImmunityBio's Commercial Operations Department will assist Company Representatives in managing compliance with these obligations, including assisting Company Representatives with the licensing application process, payment of required licensing fees, and related obligations.

If you have any questions about whether or how a licensing/registration requirement applies to you or your activities, please contact the Compliance Department and Commercial Operations Department for guidance.

2.6 Select State and Local Lobbying Laws and Ordinances – There are also a few select state and municipality "lobbying" laws that can impact field representatives. These requirements are similar in many ways to the representative licensing and listing requirements noted above but are more focused on ImmunityBio's interactions with individuals who are working as public employees at state health care institutions and similar entities. This includes, for example, health care providers who are working at state academic institutions and public hospitals and clinics, as well as individuals who serve on state Pharmacy and Therapeutics ("P&T") Committees. These laws also require that individuals who are registered file periodic disclosure reports regarding certain items of value that they have provided to public employees and officials. These jurisdictions include Broward Health (Broward County, Florida), Louisiana, and Miami-Dade County, Florida.

Appendix VI provides a detailed review of these lobbying laws and ordinances.

Company Representatives who interact with or who will interact with public employees (including those who are health care professionals) in the relevant states/municipalities must be licensed/registered, if required (i.e., if an exemption does not apply), before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees. ImmunityBio's Commercial Operations Department will assist Company Representatives in managing compliance with

these obligations, including assisting Company Representatives with the registration process, payment of required registration fees, and related obligations.

If you have any questions about whether or how a registration requirement applies to you or your activities, please contact the Compliance Department and Commercial Operations Department for guidance.

2.7 Select State Government Ethics Laws – Most states have enacted ethics laws that govern a state employees' interactions with individuals and entities who do business with the state. The requirements are intended to set forth limitations on the acceptance of items of value to prevent the possibility that a gift could appear to improperly influence official action. Some of these ethics laws also include certain prohibitions and specific dollar limits on the provision of items of value (including meals) to public employees, which may include, for example, health care professionals who are employed at state-owned hospitals or members of a state Pharmacy and Therapeutics ("P&T") Committee. This Policy addresses relevant requirements in Colorado, Louisiana, and New York.

Appendix VII provides a detailed review of these three state government ethics laws with specific dollar thresholds.

Company Representatives who interact with public employees in these states are required to comply with these restrictions in their interactions with impacted public employees, officials, and personnel. Company Representatives should only provide payments (including services fees), meals, items and other benefits to Covered Recipients after confirming that such payments, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the Company for distribution to Covered Recipients.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of these state government ethics laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

3 RECORD RETENTION

3.1 To ensure that ImmunityBio maintains necessary documentation to support its compliance with the state laws in this Policy and its appendices, ImmunityBio Personnel must adhere to certain document retention requirements, as well as the relevant retention schedules of any ImmunityBio document management policy, as they may pertain to specific record and data types.

3.2 ImmunityBio Personnel are responsible for collecting and storing all records and documentation, including receipts, invoices, and similar documentation relating to

interactions with Covered Recipients for a period of seven (7) years from date of data publication, whether or not they are to be reimbursed for such expenses by ImmunityBio.

3.3 Such records and documentation must be made available in a timely manner to ImmunityBio's Compliance and Legal Departments in case of internal or external inquiry or audit.

Healthcare Compliance Manual

for

Medical Affairs Personnel

POLICY 33: CORE PRINCIPLES

1.0 PURPOSE AND SCOPE

At ImmunityBio, we are committed to conducting business with the highest degrees of integrity, professionalism, and social responsibility. We are also committed to complying with all laws, regulations, and industry codes of conduct that apply to our business.

Medical Affairs Personnel serve as the Company's experts and authorities regarding medical, scientific, and clinical matters. They have strong backgrounds in medicine, pharmacology, pharmacy, nursing, or other scientific disciplines, which enables them to interact with HCPs in a manner that is unique to their role within the Company. ImmunityBio requires all Medical Affairs Personnel to comply with all applicable laws and regulations and the Company's Healthcare Compliance Program.

This Policy sets forth the core principles that apply to all medical, scientific, and clinical activities conducted by Medical Affairs Personnel.

2.0 POLICY REQUIREMENTS

2.1 Support Our Culture of Compliance

- ImmunityBio has designed a Healthcare Compliance Program, including these Medical Affairs Policies, to ensure our activities are consistent with all applicable legal requirements.
- So that you fully understand the rules and guidelines established by the compliance program, we have also designed and implemented robust training and education programs that are intended to increase your awareness of the legal and ethical issues related to your job responsibilities.
- We use a variety of media and communication strategies to ensure that our training program is effective. You will be required to undergo compliance training on at least an annual basis. Each time that you receive compliance training, you will be required to submit a written certification stating that you will comply fully with the training.

2.2 Maintain a Non-Promotional Role

- As Medical Affairs Personnel, your activities should be focused on providing objective and balanced scientific and educational information about ImmunityBio products and the disease states our products treat, as well as supporting medical research.
- At no time and under no circumstances should Medical Personnel engage in the selling, marketing, promoting, or "detailing" of Company products. Compensation for Medical Personnel will never be tied to sales or utilization of ImmunityBio products by specific HCPs.

2.3 Preserve the Doctor/Patient Relationship

- Our interactions with HCPs should be focused solely on informing them about ImmunityBio products, providing scientific and educational information, and supporting medical research and education. You must not engage in the practice of medicine, surgery, or nursing when carrying out your job responsibilities.

POLICY 34: PROTECTING PATIENT PRIVACY

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to protecting patient privacy and preserving the security, integrity, and confidentiality of Patient Identifiable Information ("PII"). We also recognize that PII is protected by federal, state, and local laws. This Policy, along with the Company's other privacy policies, establishes guidelines for Company Representatives on appropriate interactions with PII.

2.0 POLICY REQUIREMENTS

2.1 Exposure to Patient Identifiable Information

- In general, Medical Affairs Personnel should not acquire, access, receive, collect, store, copy, process, handle, maintain, disclose, share, distribute, or transfer any PII to any party (including other Company Representatives). This prohibition applies even if a Representative is asked by a physician, pharmacist, or any other HCP to handle such information. In the event of such a request, the requester should be referred to the appropriate function or department at the Company.
- Medical Affairs Personnel s must never participate in reviewing, marking-up, commenting on, or flagging patient charts.

2.2 Prohibited Transmission of Patient Identifiable Information

Unless consistent with the special circumstances identified in Section 2.3 below or otherwise approved in advance by the Compliance Officer, Medical Affairs representatives must never:

- Transfer or transmit in any manner (e.g., by mail, email, personal delivery, etc.) PII in any form (including prescriptions, medical records, mailing lists, etc.) to any party, regardless of whether the information is sealed or otherwise protected from exposure to the Medical Affairs Personnel
- Collect names or other PII at Company-sponsored events
- Prepare nametags or other patient-specific materials in advance of an event from a patient list
- Call or offer to call a patient on behalf of, or at the request of, an HCP
- Enter or record PII on behalf of a patient who is signing up for a Company program
- Contact a patient to answer questions about a Company product
- Discuss PII with an HCP or any other party, including at informational presentations and Advisory Boards
- Include PII in any note, email, voicemail, text-message, or other written or oral communication

2.3 Permitted Interactions with Patient Identifiable Information

In certain limited circumstances, it may be appropriate for Medical Affairs representatives to interact with PII in accordance with the Company's privacy policies. Those circumstances include:

- Reporting Adverse Events. As described in *Policy 35: Reporting Adverse Events*, Medical Affairs Personnel are required to report all Adverse Events associated with a Company product. You may collect and report PII to the extent necessary to comply with the Adverse Event reporting requirements.
- Patient Consent. It may be appropriate, or even necessary, for Medical Affairs Personnel to receive PII from patients as part of certain activities outlined below that have been approved in advance by the Compliance Officer. The patient's **written consent** must be obtained **in advance** of collecting, using, or disclosing PII in association with a particular approved activity in accordance with the Company's privacy policies. Activities at which PII may be gathered, used, or disclosed with patient consent and with Legal's approval may include:
    - Collecting PII as part of an approved survey, screening tool, or other similar activity.
    - Using PII in educational materials, such as patient profiles, as consistent with the patient's consent.

2.4 Accidental Exposure to Patient Identifiable Information

Because certain job functions require visiting HCPs' offices and other healthcare facilities, Medical Affairs Personnel may have unintentional contact with PII. You may, for example, encounter patient medical charts, overhear office conversations regarding a patient, or view a reception sign-in sheet that contains PII. In these circumstances, you should respect and maintain the confidentiality of the PII and comply with the HCP office's documented patient privacy policies and procedures that are more restrictive than Company policies.

2.5 Accidental Possession of Patient Identifiable Information

During the conduct of day-to-day business activities, there may be occasions when a Medical Affairs representative accidentally comes into possession of PII (e.g., receipt of an email or other written correspondence from a patient or HCP that contains PII). If this happens, the Medical Affairs representative must:

- Not disclose, share, copy, distribute, discuss, or transfer (by email, verbally, or any other method) the information to anyone (including other Company Representatives).
- Not forward the original material to the Legal Department or anyone else, either inside or outside the Company. Redacted materials from which all PII has been removed, however, may be forwarded to the Legal Department.
- For information received electronically, permanently delete the electronic record (*e.g.*, delete the email from both the Inbox and Deleted Items folder).
- For information in hard copy form, destroy the record (*e.g.*, shred the material).
- Contact the sender in a separate communication (*i.e.*, do not reply to the original email) and advise them that Company cannot receive PII in future communications.

If you have any questions about the above requirements, contact the Compliance Department.

POLICY 35: REPORTING ADVERSE EVENTS

1.0 PURPOSE AND SCOPE

ImmunityBio is responsible for ensuring that all Adverse Events are properly captured, evaluated, and reported to relevant regulatory authorities. ImmunityBio may be subject to significant penalties for failing to meet these obligations. To ensure compliance with current reporting requirements, ImmunityBio closely monitors all reports of undesirable experiences associated with the use of ImmunityBio products.

This Policy establishes the standards and procedures that must be followed to identify and report Adverse Events associated with an ImmunityBio product.

2.0 POLICY REQUIREMENTS

2.1 Identifying Adverse Events

An Adverse Event is any undesirable or unexpected experience following administration of a drug, regardless of whether the experience is considered related to the drug. You are required to report all Adverse Events that come to your attention, including reports of side effects experienced after normal use of a drug, drug overdose or abuse, drug withdrawal, and any failure of a drug's expected pharmacological action.

2.2 Obligation to Report

- All Company Representatives are required to identify, record, and report any Adverse Event associated with a marketed ImmunityBio product, or any occurrence that suggests an Adverse Event within <u>one (1) calendar day of learning of the event</u>. See Section 3.0 below for reporting procedures.
- You must report all Adverse Events that you become aware of, regardless of when the event occurred, and even if the reporter is reluctant to report the information or states that the Adverse Event has already been reported.
- You may become aware of Adverse Events in a variety of situations, including witnessing an event or learning of an event through casual conversation. The obligation to report Adverse Events applies regardless of the context in which you receive the information (e.g., in a business, social, or other context) and regardless of the means of communication (e.g., written, electronic, or oral).
- In the case of a critical ongoing Adverse Event, you may, as warranted, tell the reporting HCP or consumer to seek urgent medical attention or call 911. You must also report the Adverse Event as directed in this policy.

3.0 PROCEDURES

3.1 Collect All Relevant Information

Upon becoming aware of an Adverse Event potentially associated with an ImmunityBio product, you should make every attempt to collect the following information:

- Reporter's name and contact information
- The product involved (including the lot number, if available)

- Information about the individual experiencing the Adverse Event, including their initials, gender, and date of birth
- A description of the Adverse Event
- The date of the event if known
- Any other information that could help ImmunityBio evaluate and investigate the Adverse Event

In order to protect patient privacy, you should gather only enough patient information to comply with ImmunityBio's Adverse Event reporting obligations.

If a reporter declines to provide information relating to an Adverse Event, you must encourage the reporter to contact ImmunityBio by emailing SAE.Reporting@Immunitybio.com directly and must still report the Adverse Event as directed in this Policy, even if the available information regarding the event is limited.

3.2 Submit an Adverse Event Report

After collecting the information listed above, you must report it within one calendar day by emailing SAE.Reporting@Immunitybio.com.

POLICY 36: CROSS-FUNCTIONAL INTERACTIONS BETWEEN INTERNAL STAKEHOLDERS

1.0 PURPOSE AND SCOPE

Within ImmunityBio, Medical Affairs Personnel serve a valuable role as the primary source of technical and scientific information on ImmunityBio products and relevant therapeutic areas. In this regard, Medical Affairs Personnel may be called upon to advise other functional areas within the Company, including Sales and Marketing, relating to medical and scientific matters. For example, Marketing may solicit input from Medical Affairs Personnel on how to describe and explain certain data to HCPs in a promotional piece. Medical Affairs Personnel may also be asked by commercial training partners to consult and help support On-Label training to new ImmunityBio commercial representatives. Although Medical Affairs Personnel may consult and work with Sales and Marketing from time to time, Medical Affairs Personnel do not serve a marketing or promotional role.

This Policy establishes general guidelines for interactions between Medical Affairs Personnel and certain other internal teams and stakeholders, including Represenatives from sales and marketing.

2.0 POLICY REQUIREMENTS

2.1 Interactions Between Commercial and Medical Affairs Personnel

2.1.1 General Guidelines

In order to preserve the status of Medical Affairs Personnel as an objective source of medical and scientific information within ImmunityBio, and to help ensure that Medical Affairs Personnel do not engage in the marketing and promotion of ImmunityBio products, all Medical Affairs Personnel interactions with ImmunityBio Commercial Representatives must comply with the following guidelines:

- Medical performance must never be measured based on sales or other common Commercial targets or objectives.
- The activities of Medical Affairs Personnel must be grounded in medicine and science, as opposed to marketing and promotion.
- Medical Affairs Personnel should never report, directly or indirectly, to Sales or Marketing. In addition, Medical Affairs Personnel must not take formal or informal direction from Sales or Marketing. For example, Sales representatives may not direct Medical Affairs Personnel on how to respond to unsolicited requests for medical information, nor may they direct Medical Affairs Personnel to interact with particular HCPs. Sales personnel, however, may provide information to Medical Affairs Personnel on HCPs who are interested in speaking with them.
- The budget for Medical Affairs and Medical Affairs Personnel must not be controlled or influenced by Sales or Marketing.
- It is important to remember that interactions between Medical Affairs Personnel and Sales Representatives should not involve tactical implementation nor appear to be linked as one department.
- If both Medical Affairs Personnel and ImmunityBio Commercial Representatives are staffing booths at trade shows, scientific meetings, or medical conventions,

the areas must be separate and distinct. This separation requirement applies equally to smaller regional conferences.

- Medical Affairs Personnel may be asked by Sales to prepare informational materials and/or conduct scientific training sessions for ImmunityBio Commercial Representatives. This includes providing training to Sales Representatives and their immediate managers on the On-Label use of ImmunityBio products and scientific/medical issues related thereto.
- Medical Affairs Personnel may provide medical and scientific input in preparing product labeling.
- Medical Affairs and Sales may share contact information about HCPs with whom the two departments interact. However, this exchange of information is to providing contact information only in order for the appropriate team members to manage logistical, operational, or administrative matters surrounding an HCP or HCP office.
- Sales Representatives and their immediate managers may not attend a Medical Affairs business meal. Other ImmunityBio Commercial Representatives may not attend an informational meal hosted by Medical Affairs Personnel unless approved in advance by the Compliance Department.
- Medical Affairs Personnel and Sales Representatives may not visit HCPs' offices together except as provided in Section 2.1.2. below.

2.1.2 Joint interactions with Healthcare Professionals

- The Sales and Medical Affairs Departments must generally operate as separate, independent groups within ImmunityBio and may not participate in interactions with HCPs together, with the following limited exception for initial HCP introductions:
    - Where a Medical Affairs Personnel has an existing relationship with an HCP, they may introduce a Sales Representative to the HCP; similarly, a Sales Representative may introduce a Medical Affairs Personnel to an HCP. There may be no substantive discussions with the HCP while both the Sales Representative and Medical Affairs Personnel are present. Once the introduction has been made, either the Sales Representative or the Medical Affairs Personnel must leave the room.
- The Marketing and Medical Affairs Departments also generally operate as separate, independent groups within ImmunityBio, though there may be a legitimate reason for the two departments to have joint interactions with HCPs in certain limited circumstances (e.g., attendance at speaker trainings, preparation of HCP moderators for approved Advisory Boards). In addition, there may be spontaneous situations in which representatives from Marketing and Medical Affairs may have a discussion with an HCP, for example, at a medical conference. Also, Commercial Representatives who are Vice President or above may engage in joint interactions with Medical Affairs provided that the interaction is predominantly On-Label.

- Field-based Sales personnel may not attend a business meal with HCPs that is being conducted by Medical. Non-field-based Commercial Representatives may attend a Medical-sponsored business meal only if their attendance is approved in advance by the Compliance Department. In addition, non-Sales Commercial Representatives who are Director or above, and Sales Representatives who are VP or above, may engage in joint interactions with Medical Affairs provided that the interaction is predominantly On-Label.

2.2 Interactions Between Market Access and Medical Personnel

The Market Access team engages commercial and government payers, as well as other entities involved in making coverage and reimbursement decisions about pharmaceutical products. As part of this role, it may be necessary to engage internal stakeholders to discuss clinical and healthcare economic information. At times, it may be necessary and appropriate for both Medical Affairs (including personnel whose role focuses on Health Economics and Outcomes Research ("HEOR")) and the Market Access team to have joint meetings or conduct joint presentations with payers.

Any written materials to be used during interactions with payers require review and approval in advance by the MRC Committee, as determined by the content of the material and how it will be used.

In addition, there may be spontaneous situations in which representatives from Market Access and Medical Affairs may have a discussion with an HCP, for example, at a medical conference.

POLICY 37: REPORTING POTENTIAL VIOLATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to complying with all of the laws and regulations that govern ImmunityBio's business and products. Each ImmunityBio representative plays a critical role in ensuring that Company business is conducted in a lawful and ethical manner by both adhering to the policies outlined in the Company's Healthcare Compliance Program and by informing the Company of any suspected compliance violations of which an ImmunityBio Representative becomes aware.

This Policy sets forth the obligation to report all potential violations of Company policies, and the protections that are afforded to good faith reporters of violations.

2.0 POLICY REQUIREMENTS

2.1 Obligation to Report

ImmunityBio requires that all ImmunityBio Representatives internally report every suspected violation of the compliance program to their supervisor or the Compliance Department, regardless of how insignificant the violation may seem. Suspected violations must be reported immediately, defined as within one business day of becoming aware of the suspected violation. It is important that you refrain from attempting to investigate the matter on your own. Failure to report a suspected or known compliance violation may result in disciplinary action, up to and including termination.

2.2 Anonymous Reporting and Confidentiality

An ImmunityBio Representative who reports a suspected violation of the Company's policies will not be required to give his or her name. All communications made in good faith regarding any suspected violation of ImmunityBio's policies will be handled in confidence to the extent possible. However, ImmunityBio Representatives should understand that there is no guarantee of anonymity.

2.3 Retaliation Prohibited

No ImmunityBio Representatives who in good faith reports suspected wrongdoing will be subject to retaliation or discipline for having reported suspected wrongdoing, even if the information incriminates other management, supervisors or Representatives, or even if the report is ultimately established to be unsubstantiated. Such retaliation by a manager, supervisor, or any other representative will be grounds for disciplinary action, up to and including termination of employment.

If a Representative who reports a violation is directly involved in a violation of the law or of Company policies, the fact that he or she reported the violation will be given appropriate consideration in any resulting disciplinary action. However, failure to report wrongdoing of which a Representative has knowledge may itself be a basis for disciplinary action, up to and including termination of employment.

2.4 Reporting Competitor Behavior

If ImmunityBio Representatives become aware of practices of competitors that conflict with ImmunityBio's standards and place the Company at a significant competitive disadvantage, they should bring them to the attention of their management or the Legal

Department. Competitors' practices, however, can never justify a deviation from ImmunityBio's own policies. While ImmunityBio representatives are strongly encouraged to bring questionable competitor practices to the attention of their management for review, ImmunityBio representatives must conform at all times to ImmunityBio' ethical standards and its compliance program.

2.5 Reporting Methods

ImmunityBio representatives may use any of the following methods to report a suspected violation of a Company compliance policy.

- Verbally. You may submit a verbal report of a potential violation in person, by telephone, by voicemail, or by video conference to your supervisor or to the Compliance Department. Anyone who receives an oral report of a suspected violation must immediately document the report in writing and forward it to the Compliance Department by submitting the report to Compliance@immunitybio.com as soon as possible after receiving the information.
- In Writing. You may submit a written report of a potential violation by interoffice mail, email, or personal delivery to your supervisor or to the Compliance Department, or their respective authorized delegates, or via email to Compliance@immunitybio.com. The recipient of the report must forward it to the Compliance Department as soon as possible after receiving the information.
- Via the ImmunityBio Compliance Hotline. Reports may be submitted to the Compliance Hotline, the Company's confidential reporting resource. You may choose to submit the report anonymously. The report must include a description of the potential violation, including the names of all persons involved. The Hotline is available twenty-four hours a day, seven days a week, by calling 1-833-765-8563, online at immunitybioinc.ethicspoint.com, or on a mobile intake site at immunitybiomobile.ethicspoint.com.

For incidents that involve personnel in the Legal or Compliance Departments, you may submit a report directly to the Chief Executive Officer, either in person, by interoffice mail, or email. The report must provide a description of the potential violation, including the names of all persons involved.

Failure to report a suspected or known compliance violation may result in disciplinary action, up to and including termination.

2.6 Consequences of Compliance Violations

The Compliance Department will investigate all reported compliance violations in a timely manner. If the investigation confirms that a compliance violation has occurred, appropriate disciplinary action will be taken.

- Individuals Subject to Discipline. Disciplinary action may be taken against any Company Representatives who:
    - authorize or participate in a violation of Company policy or an applicable law or regulation

- fail to report an actual or suspected compliance issue that has been brought to their attention
- knowingly withhold relevant and material information concerning an actual or suspected compliance issue
- obstruct or otherwise fail to cooperate with an investigation by the Compliance Department or Legal Department

- Consistency of Disciplinary Action. Disciplinary measures will be applied in a consistent way, meaning that no Company Representative will receive special treatment based on their status within the Company.
- Form of Disciplinary Action. Forms of disciplinary action range in severity depending on factors such as the risk to the Company caused by the violation and whether the behavior was willful. Disciplinary action may include one or more of the following, as determined by the Compliance Department, Legal and Human Resources Departments and in accordance with applicable law:
  - Termination
  - Denial or reduction of incentive compensation and/or bonus
  - Reduction in salary
  - Denial or reduction of merit pay increase
  - Denial of change in position
  - Demotion or denial of promotion
  - Probation or suspension, with or without pay
  - Notification to senior management of formal disciplinary action
  - Notification to immediate manager of formal disciplinary action
  - Formal written notification of disciplinary action
  - Formal written warning
  - Email warning
  - Representative counseling (e.g., verbal policy reminder)
  - Additional compliance training
  - Monitoring of Representative activities (e.g., email monitoring)

  In addition to disciplinary action, if a Company Representative has broken the law, the Company may be required to refer the individual to the relevant law enforcement authorities.
- Determining the Form of Disciplinary Action. In general, the following factors will be considered when assessing which of the above types of disciplinary action are warranted for a specific compliance violation:
  - *Type and Severity of Violation* - Whether the conduct involved a minor process violation versus a violation of law or other significant requirement

- *Intent* - Whether the violation was willful or, if accidental, whether the perpetrator should have known that the activity was prohibited (e.g., they had received compliance training on the activity)
- *Recidivism* - Whether the Company Representative has committed any prior violations and, if so, the type and severity of those violations
- *Self-Reporting* - Whether the Company Representative voluntarily reported the violation
- *Cooperation* - Whether the Company Representative cooperated with the compliance investigation

Violations of the same or similar policies within a 24-month period will typically result in escalation of discipline, even if the underlying conduct itself is not considered to be a significant violation.

- Documentation. Whenever disciplinary action is taken against a Company Representative, the action will be documented in their personnel file. These documents will be retained consistent with Company's document retention policies.

2.7 Violations by Vendors and Agents

If a distributor, vendor, agent, or any of their representatives has committed a compliance violation, appropriate action will be taken, which may include termination of the business relationship

2.8 Annual Certification of Compliance

On an annual basis, all Medical Personnel will be required to sign a written statement certifying that they have complied with all internal policies and procedures and have promptly reported all known or suspected compliance violations during the past year.

POLICY 37: STANDARDS FOR SCIENTIFIC AND MEDICAL MATERIALS

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes the importance of providing truthful, accurate, and non-misleading medical and scientific information to HCPs. This Policy defines the process for managing the review and approval of scientific and medical materials about ImmunityBio products (marketed or investigational) and relevant conditions and disease states. Materials used in association with the execution of clinical trials are outside the scope of this Policy.

Scientific and medical materials include, but are not limited to:

- Materials used in proactive medical and scientific discussions with HCPs.
- Data, Standard Response Letters ("SRLs"), medical journal reprints, and other materials used to respond to Unsolicited Requests.
- Material used by Medical Personnel to provide training to promotional speakers or ImmunityBio representatives on medical and technical issues regarding ImmunityBio products.
- Written material used in connection with advisory boards arranged by Medical Affairs.
- Written material used in connection with clinical investigator meetings.
- Any material distributed by Medical Personnel at a medical booth or area.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

- All scientific and medical materials used proactively must be reviewed and approved by MRC prior to use with HCPs.
- MRC will only approve materials that satisfy all of the criteria identified in Section 2.2, and, when applicable, the criteria identified in Section 2.3.

2.2 Approval Criteria

2.2.1 Truthful and Non-Misleading

- MRC must consider scientific and medical materials in their totality to ensure that the materials are truthful, accurate, and non-misleading. To be considered truthful, accurate, and non-misleading, scientific and medical materials must meet all of the following requirements:

Current. Scientific and medical materials must reflect our understanding of the most current information available. Scientific and medical materials must be reviewed at least once every two years to ensure that materials remain up to date. MRC may require more frequent review of materials that are likely to change more quickly, for example, due to competitor launches or the addition of new language to the prescribing information for an ImmunityBio product. Scientific and medical materials will expire if they are not re-reviewed and approved within the two years or any shorter time established by MRC. In addition, MRC may require re-review of active scientific and medical materials prior to the expiration date in cases when warranted, for example, as the result of feedback from a health authority, or to incorporate information about a newly emergent safety signal.

Adequately Substantiated. Claims in scientific and medical materials must meet the relevant substantiation standard for the type of claim and information presented. At a minimum, technical data in scientific and medical materials must be competent and reliable – i.e., the data must be based on tests, analyses, research, studies, or other evidence based upon the expertise of professionals in the relevant area, that has been conducted and evaluated in an objective manner by persons qualified to do so, using procedures generally accepted to yield accurate and reliable results. Cross-study comparisons will rarely meet the competent and reliable evidence standard and should be closely scrutinized by MRC.

Discloses Relevant Data. Scientific and medical materials must adequately disclose all reliable data on the matter being discussed. "Cherry picking"—i.e., presenting only the most positive data while disregarding less positive or contrary results—is not permitted.

Provides Necessary Context. Scientific and medical materials must clearly disclose all relevant facts, limitations, and/or context related to the topic. In particular, presentations of study data must be accompanied by an appropriate description of the study methodology and any other relevant contextual information that may be needed to ensure a full understanding of the data presented, such as information about the patient population or the entry criteria for a particular study.

Tailored to the Intended Audience. Scientific and medical materials must always be prepared with the intended audience in mind. Materials intended for distribution to patients or caregivers should be written to minimize the use of technical jargon and should explain scientific concepts and terms in a manner that is easily understood by the average consumer. In addition, scientific and medical materials intended for patients should include a recommendation that patients follow up with an HCP if they have any questions about their condition or treatment.

Appropriately Referenced. Scientific and medical materials must include citations to references that are relevant to the intended audience. For example, scientific and medical materials intended for distribution to HCPs should include citations to published or publicly available scientific data. Conversely, for scientific and medical materials intended for patients or caregivers, a description of the type of study or data alone may be more relevant than a formal citation to a medical journal and may be permitted at the discretion of MRC. Reference to "data on file" may be permitted in cases where no published source is available. It is important to note, however, that it may be necessary to share additional detail upon request by an HCP or health authority.

Discloses ImmunityBio as Source. Scientific and medical materials must be clearly attributed to ImmunityBio. Third parties who present non-promotional information on ImmunityBio's behalf and who receive compensation from ImmunityBio must disclose their relationship with the company (for example, "Dr. Jones is a paid consultant to Company." or "Professor Xavier is a Company-sponsored speaker."). To ensure that scientific and medical materials can be identified, the final materials should, to the extent possible, include a unique document number and date (in month-year format) that is tied to a record of MRC approval.

2.2.2 Non-Promotional

- Scientific and medical materials may not be presented in a promotional way. At a minimum, this means that the colors and general look and feel associated with branded promotional materials may not be used for scientific and medical materials. In communications with HCPs, use of the product's established name rather than the brand name is preferred.
- The forum where materials are presented may also be relevant to whether material is considered non-promotional in nature. For example, information presented in the commercial part of a booth at a medical conference is likely to be construed as promotional, whereas information presented in the medical portion of a booth generally is not.

2.2.3 Balanced

- Scientific and medical materials that include a discussion about an ImmunityBio product or the results of a clinical study must always include a balanced discussion of the product's benefits and risks. For example, if efficacy results from a clinical study are presented, relevant safety information must also be presented. In addition, the substantive information communicated by the contraindications, warnings, and precautions identified in FDA-approved product labeling generally should be included in scientific and medical materials that discuss an ImmunityBio product.
- To the extent possible, benefit and risk information should be presented with comparable prominence. MRC may require the creation of training materials to instruct medical and clinical personnel to present both benefit and risk information in discussions with HCPs, patients, or caregivers.

2.3 Additional Requirements for Specific Types of Materials

2.3.1 Reactive Product Materials

- In addition to the requirements discussed in Section 2.2 above, reactive product materials must be tailored to respond to an existing or anticipated unsolicited request for information about an ImmunityBio product or clinical development program. For example, a reactive slide deck might be created to respond to recurring requests from HCPs for updates on an ongoing registry study, or for details on a particular type of adverse event.
- MRC should consider the rationale for creating reactive product materials to ensure that there is a legitimate need for the materials, and that the content is tailored to respond to an existing or anticipated unsolicited request for the information.

2.3.2 Proactive Product Materials

- Proactive product materials must focus primarily on the dissemination of robust new scientific or technical information about ImmunityBio products or clinical programs, such as scientific or technical information appearing in a peer-reviewed publication. In addition, proactive product materials may only include information that is consistent with FDA-approved product labeling, with certain exceptions for payer materials in accordance with FDA guidance.

- Medical and clinical personnel may distribute and/or use proactive product materials only as part of an interactive (two-way) exchange with an HCP or payer. Proactive product materials may be approved for up to two years following the initial publication of the new scientific or technical data.

POLICY 39: PUBLICATION OF CLINICAL RESEARCH RESULTS

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes that clinical research plays an important role in the education of HCPs and in the advancement of patient health. Consistent with applicable laws and guidance, as well as principles of transparency and disclosure, balanced with Company strategic objectives, ImmunityBio is committed to disclosing clinical research results that are medically significant or that could have a meaningful impact on patient care, and to conveying clinical research results in an accurate, balanced, and objective manner. These communications may not be used as marketing tools and must be independent of commercial strategy and/or messaging.

This Policy applies to the following types of publications:

- Submissions to peer-reviewed medical and scientific journals, such as primary and secondary manuscripts, review articles, and letters to the editor
- Submissions to scientific congresses, such as abstracts, posters, and presentations
- Publications associated with ImmunityBio-sponsored clinical trials

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

Publications of clinical research results are subject to review and approval by Medical Affairs and Legal.

2.2 General Guidelines

Clinical research results must be reported in an objective, accurate, balanced, and complete manner and must contain a discussion of the study's limitations.

Clinical research results must be reported regardless of the study's outcome or the country in which the study was conducted. In limited cases, ImmunityBio may choose not to publish clinical research results, for example, where the study was terminated before completion or where the results do not provide meaningful information about product safety or efficacy, e.g., Phase 1 studies, some Phase 2 studies, etc.

As appropriate, ImmunityBio will share the results of its clinical trials with the study's clinical investigators and authors of publications in which the study results are discussed. Authors and other publication contributors (e.g., publication steering committee members, medical writers) will have access to all material study information and data as part of the writing process.

2.3 Publishing Results of ImmunityBio-Sponsored Research

2.3.1 General Guidelines

- All publications of results from research sponsored by ImmunityBio should adhere to the spirit and intent of applicable standards and guidelines, including but not limited to:
    - Guidelines established by the International Committee of Medical Journal Editors ("ICMJE")
    - PhRMA's Principles on Conduct of Clinical Trials and Communication of Clinical Trial Results

- Good Publication Practice ("**GPP**") guidelines of the International Society for Medical Publication Professionals (e.g., GPP3)
- CONSORT 2010 Statement for Reporting Parallel Group Randomized Trials

- In addition, ImmunityBio abides by the standards of individual journals and scientific congresses. In cases where the journal or congress has stricter publication guidelines than this Policy, the journal or congress guidelines will be applied; in cases in which this Policy is stricter, this Policy will be applied.
- ImmunityBio and the publication authors are responsible for managing how to apply the above-referenced guidelines.

2.3.2 Disclosures

- Because ImmunityBio fully supports openness and transparency, all authors of publications (including ImmunityBio representatives and external collaborators) must disclose any potential conflicts of interest including any financial or personal relationships that might be perceived to bias their work. This information should be included in the publication, in accordance with the publishing journal's specific requirements. Publications should also contain an acknowledgement of the project's funding and ImmunityBio's involvement in the analysis of data and/or preparation of the publication.

2.3.3 Protecting Patient Privacy

- ImmunityBio respects the privacy of the relationship between patients and HCPs and is committed to ensuring that the process of scientific publication does not breach patient confidentiality. Patient identifying information, such as patient initials, must not be published unless the patient provides informed consent.

2.4 Authors and Contributors

2.4.1 Basic Requirements for Authorship

- ImmunityBio is committed to ensuring that authorship for all publications complies with the criteria defined by the ICMJE. These state that: "Each author should have participated sufficiently in the work to take public responsibility for the content." Medical Personnel, other ImmunityBio Representatives, and third parties may be identified as authors of a clinical study publication only if they:
  - Provided substantial contributions to the conception or design of the study, data acquisition, or data analysis and interpretation,
  - Wrote the manuscript or revised it critically for important intellectual content,
  - Had final approval or control over the material to be published, and
  - Agreed to be held accountable for all aspects of the study and work product by ensuring that questions related to the accuracy or integrity of

any part of the study or work product were appropriately investigated and resolved.

- Individuals who do not meet all four of the above criteria should not be identified as authors. General supervision of a research group that conducts a study is not sufficient for authorship.
- Each author must consent to have their name included in the list of authors. These conditions apply equally to external investigators and ImmunityBio Representatives.
- ImmunityBio generally requires authors to sign an authorship agreement in line with Good Publications Practice Guidelines.

2.4.2 Authorship of Multi-Center Research

- When a large, multi-center group has conducted a clinical trial, the group with responsibility for the manuscript should fully meet the criteria for authorship described in Section 2.4.1. Other members of the group should be listed in the acknowledgements of the article as discussed in Section 2.4.4. Publication of data subsets from individual institutions participating in multi-center trials should not precede the primary manuscript, and when developed should always reference the primary publication of the entire trial.

2.4.3 Disclosure of Assistance

- Authors should identify any sources of writing or other assistance as well as the funding for the assistance. If there is a study sponsor, its role in design, collection, analysis, interpretation of data, writing of the report, and in the decision to submit the report for publication should be stated by the author. Authors should also disclose if they had help with study design, data collection, data analysis, or manuscript preparation. If ImmunityBio provides such help, it should be disclosed in the publication.

2.4.4 Acknowledgement of Other Contributors

- Contributors to a publication who do not meet all four of the criteria for authorship specified in Section 2.4.1. should be acknowledged in the publication. Examples of activities that alone do not qualify an individual for authorship designation but may cause them to be acknowledged as a contributor include acquisition of funding; general supervision of research; general administrative support; writing or editing assistance; or proofreading.
- Those whose contributions do not justify identification as an author may be acknowledged individually or together as a group *(e.g.*, "clinical investigators," "participating investigators") and their contributions should be specified (*e.g.*, "collected data," "provided and cared for study subjects," "participated in technical editing of the manuscript").

2.4.5 Use of Professional Writers

- ImmunityBio may employ professional writers (ImmunityBio Representatives, external consultants, or communication agencies) to assist in the development and/or editing of publications. These individuals generally do not meet the criteria for authors and are not considered authors.
- Any use of professional writers must satisfy the following conditions:
    - The author(s) must approve the general content and direction of the publication before it is written,
    - There may be no attempt to influence the opinion of the author(s),
    - The author(s) must approve the final version of the publication before it is submitted to a journal and retain full responsibility for the publication's content, and
    - The contribution of the professional writer, including the source of the funding, must be openly acknowledged in any resulting publication in line with the writer's level of contribution.

2.5 Role of Sales and Marketing

When ImmunityBio is considering general topic areas to pursue for publications and publication strategy, senior Sales and Marketing personnel (VP or above) may provide general input based on their knowledge of educational needs for clinicians and ImmunityBio's areas of commercial focus. They may not, however, be involved in funding publications, author selection, article or publication development, or reviewing draft publications. Marketing and non-field-based Sales personnel may be updated periodically on the progress of publication plans and activities, but this should be confined to discussions between commercial management and medical/clinical management.

2.6 Funding of Publications

2.6.1 Basic Requirements

- ImmunityBio does not pay for authorship of peer reviewed articles or presentations. As a general rule, ImmunityBio does not pay to have articles published in supplements; any deviation from this general rule requires advanced approval by the Compliance Department.
- Publication funding is not considered an educational grant because it is intended as data dissemination, not education. The content of the resulting publication must be developed independently without input from ImmunityBio Commercial Representatives regarding content, authors, or any other matters related to the publication. Medical Affairs Personnel may participate as authors or contributors, provided their input is acknowledged.
- For articles that appear in a supplement, content should be developed independently, with ImmunityBio's input limited to a medical review of ImmunityBio clinical data for scientific accuracy.

2.6.2 Bona Fide Purpose

- In order to ensure that publications are serving a bona fide scientific or educational purpose, any publication that ImmunityBio supports must either provide new data, a new and genuinely novel analysis of existing data, or an overview of diagnostic and/or treatment practice where there is a legitimate educational need. ImmunityBio may fund publication agencies to provide publication strategy and medical writing support.

POLICY 40: MEDICAL AND SCIENTIFIC REPRINTS

1.0 PURPOSE AND SCOPE

The FDA recognizes the important public health and public policy reasons supporting the dissemination of truthful and non-misleading medical journal articles and scientific reference publications (collectively, "reprints") that discuss FDA-approved products.

This Policy establishes guidelines for ensuring that the Company distributes reprints in a manner that complies with all applicable federal and state laws, industry codes of conduct, and other Company policies.

This Policy applies to the proactive distribution of reprints to HCPs by Medical Affairs. It does not apply to dissemination of reprints by other Company Representatives, such as Sales Representatives, or by Medical Affairs Personnel in response to an unsolicited medical inquiry. This Policy also does not apply to reprints that are provided for bona fide purposes to HCP Consultants, advisors, or clinical trial investigators working with the Company.

2.0 POLICY REQUIREMENTS

2.1 Use of On-Label Reprints

2.1.1 Review and Approval Required. Reprints that are used in a proactive manner must be reviewed and approved by MRC before they may be used or disseminated. MRC will approve an On-Label Reprint only if it meets the approval criteria described below. For purposes of this Policy, an On-Label Reprint is a reprint that describes the use of a product that is consistent with the FDA-approved labeling for the product.

- MRC will carefully consider additional risk mitigation measures that may be appropriate (e.g., carriers, accompanying memoranda) on a case-by-case basis.

2.1.2 Approval Criteria. To be approved as an On-Label Reprint, a reprint must meet the following criteria:

- It contains only On-Label or Consistent with Label information about the Company product being discussed.
- It is peer-reviewed and published as directed by the peer-review procedures of the publishing organization.
- It is generally available in bookstores or other independent distribution channels (e.g., subscription, internet) where medical textbooks or periodicals are sold.
- It addresses adequate and well-controlled clinical investigations that are considered scientifically sound by experts with scientific training and experience to evaluate the safety or effectiveness of the drug or device. These can include historically controlled studies, pharmacokinetic and pharmacodynamic studies, and meta-analyses if they are testing a specific clinical hypothesis.

2.1.3 A reprint does not qualify as an On-Label Reprint if it meets any of the following criteria:

- The reprint contains Off-Label or Pre-Approval information about a Company product.
- The reprint is false or misleading in any respect.
- The reprint would pose a significant risk to the public health if relied upon.
- The reprint does not discuss or evaluate a Company product (e.g., articles that only discuss competitor products do not qualify for distribution under this Policy).
- The publication is primarily distributed by a drug or device manufacturer (e.g., in the form of a special supplement or publication that has been funded in whole or in part by one or more of the manufacturers of the product that is the subject of the article).
- The publication is written, edited, excerpted, or published specifically for, or at the request of, a drug or device manufacturer.
- The publication is edited or significantly influenced by a drug or device manufacturer or any individuals having a financial relationship with the manufacturer.

2.1.4 Distribution of On-Label Reprints. All On-Label Reprints must be distributed:

- in unabridged form.
- as published (i.e., not marked, highlighted, or altered).
- accompanied by the current Product Label for each Company product discussed in the reprint.
- in accordance with the instructions provided by the MRC.

2.2 Proactive Use of Off-Label Reprints

2.2.1 General Requirements. The proactive use and distribution of Off-Label reprints must comply in all respects with relevant FDA guidance documents related to such reprints. For purposes of this Policy, an Off-Label Reprint is a reprint that describes the use of a product that is not consistent with the FDA-approved labeling for the product.

- To be eligible for proactive distribution to HCPs, an Off-Label reprint must be accompanied by a prominently displayed and permanently affixed statement ("**Disclosure Statement**") containing the following information:
    - That the Company is distributing the reprint.
    - Which Company products are discussed in the reprint.
    - That the reprint discusses Off-Label uses of Company products.
    - The identity of any author of the reprint who has a financial relationship with Company, and the nature and amount of any such financial interest. For whole reference texts and clinical practice guidelines, the disclosure should state that the authors of some chapters/sections may have a financial relationship with Company,

unless Company has verified that none of the authors has such an interest.

- For reprints that report study results, any person known to the Company who has provided funding for the study.
- All significant risks or safety concerns associated with the Off-Label uses discussed in the reprint of which the Company is aware, if such concerns are not already discussed in the reprint.
- Disclosure statements may be affixed to materials via sticker, stamp, or other similar means. They should be displayed on the front page/cover of the reprint.

2.2.2 Additional Requirements for Scientific/Medical Articles. A scientific or medical journal article that contains Off-Label information about one or more Company products is eligible for approval by the MRC for proactive distribution to HCPs if it satisfies the General Requirements above and it:

- Was published by an organization that has an editorial board that uses independent, objective experts to peer-review the articles it publishes, and the organization adheres to a publicly stated policy of fully disclosing conflicts of interests or other biases for all authors, contributors, and editors.
- Was peer-reviewed and published in accordance with the peer-review procedures of the organization.
- Is a complete, unabridged copy of the article.
- Contains information regarding adequate and well-controlled clinical investigations that are considered scientifically sound by experts with scientific training and experience to evaluate the safety or effectiveness of the drug or device.

2.2.3 When distributing Off-Label journal articles, they should be accompanied by:

- A copy of the approved Product Label for each Company product discussed.
- A comprehensive bibliography, when such information exists, of all publications that discuss adequate and well-controlled clinical studies published in scientific journals, medical journals, or scientific texts about the Off-Label use discussed in the reprint (unless the reprint already includes such a bibliography).
- A representative publication, when one exists, that reaches contrary or different conclusions regarding the Off-Label use—especially when the conclusions of the reprint have been specifically called into question by another publication.

The Off-Label journal article may not be distributed with any other materials.

2.2.4 Additional Requirements for Scientific/Medical Reference Texts. Scientific and medical reference texts typically discuss a wide range of topics, including medical diagnosis, pathophysiology and treatments, pharmacology, surgical techniques, and

other scientific or medical information. They often contain information about Off-Label uses of drugs and devices.

A complete scientific or medical reference text that contains Off-Label information about Company products may be approved for proactive dissemination to HCPs if it satisfies the requirements discussed above, and it:

- Is based on a systematic review of existing evidence,
- Was published (in print or electronic format) by an independent publisher that is not substantially dependent on financial support from drug or medical device manufacturers and that publishes scientific or medical educational content for HCPs and students,
- Is the most current version of the reference text,
- Is a complete, unabridged copy of the text,
- Was authored, edited, and/or contributed to by experts who have demonstrated expertise in the subject area, and
- Was peer-reviewed by experts with relevant expertise and published according to the publisher's peer-review procedures, which should be easily accessible or available upon request.

If one or more chapters within the reference text are devoted primarily to a Company product or products, then the text must also be distributed with copies of the relevant Product Label.

If in lieu of an entire scientific/medical reference text, the Company desires to distribute an individual chapter or chapters that contain Off-Label information regarding Company products, the individual chapter(s) must:

- Come from a reference text that satisfies all criteria set forth above for complete reference texts,
- Be extracted from the text in its exact form (i.e., not altered or abridged),
- When necessary to provide appropriate context, be distributed with other complete chapters from the same reference text, such as chapters that provide related or supportive information, and
- Be distributed with the Product Label for each of the Company products discussed in the chapter(s).

2.2.5 Additional Requirements for Clinical Practice Guidelines. Clinical practice guidelines ("CPGs") are statements that include recommendations intended to help HCPs make decisions regarding individual patient care. A CPG that contains Off-Label information regarding a Company product or products is eligible for approval by the MRC for distribution to HCPs if it satisfies the General Requirements above and is "trustworthy," meaning that it:

- Is based on a systematic review of the existing evidence,
- Was developed by a knowledgeable, multidisciplinary panel of experts and representatives from key affected groups,

- Considers important patient subgroups and patient preferences,
- Is based on an explicit and publicly accessible process for development and funding that minimizes distortions, biases, and conflicts of interest,
- Provides a clear explanation of the logical relationships between alternative care options and health outcomes, provides clearly articulated recommendations in standardized form, and provides ratings of both quality of evidence and the strength of recommendations, and
- Is reconsidered and revised when important new evidence warrants modifications of the recommendations contained therein.

The Company may distribute a complete, unabridged copy of a CPG that satisfies the above criteria if it is the most current version. If one or more individual sections within the CPG devotes primary substantive discussion to one or more Company product, it must be accompanied by the relevant Product Label.

If in lieu of an entire CPG, the Company desires to distribute an individual section that includes Off-Label information for a Company product,[1] the section must:

- Come from a CPG that satisfies the standards for "trustworthiness" above,
- Be extracted from the CPG in its exact form (i.e., not altered or abridged),
- When necessary to provide context, be distributed with other complete sections from the same CPG, such as sections that provide related or supportive information, and
- Be distributed with the Product Label for each of the Company products discussed in the section(s).

2.2.6 Potentially Ineligible Reprints. Depending on the specific circumstances, FDA guidance provides that Off-Label reprints that may not be eligible for distribution may include publications that:

- are primarily distributed by drug or device manufacturers rather than through bookstores or other independent distribution channels (e.g., subscription, Internet).
- are in the form of a special supplement or publication that has been funded, in whole or in part, by a drug or device manufacturer.
- were written, edited, excerpted, or published specifically for, or at the request of, any drug or device manufacturer.
- were edited or significantly influenced by a drug or device manufacturer or anyone who has a financial relationship with a drug or device manufacturer.
- have been marked, highlighted, summarized, or characterized by the Company, in writing or orally, to emphasize or promote an Off-Label use. (This prohibition does not apply to the required disclosures described above.)

2.2.7 Documentation

[1] A CPG that addresses only a single disease state should be distributed in its entirety.

Reprints (other than those that are publicly available without cost) and other transfers of value to HCPs must be tracked and disclosed for reporting purposes in accordance with Company policy, applicable state laws, and the transparency provisions of the Patient Protection and Accordable Care Act, which are commonly known as the “Sunshine Act.” Medical Affairs Personnel must ensure accurate and complete reporting of disclosable items, including reprints.

POLICY 41: INTERACTIONS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

This Policy is intended to enable and support Medical Personnel's exchange of scientific information with HCPs. Additionally, this policy establishes clear distinctions between the scientific roles and responsibilities of Medical Personnel and the sales-related functions of ImmunityBio Commercial Representatives.

This Policy applies to all interactions between Medical Personnel and HCPs, however, it is not intended identify all of the roles and responsibilities of Medical Personnel within ImmunityBio.

2.0 POLICY REQUIREMENTS

2.1 Standards for All Interactions with Healthcare Professionals

2.1.1 Medical Personnel interact with HCPs on a variety of levels, including:

- proactively providing scientific information about approved uses of ImmunityBio products and relevant disease states for which ImmunityBio products treat
- responding to unsolicited requests for medical information
- providing appropriate training regarding ImmunityBio products
- engaging in scientific exchange
- obtaining medical and scientific feedback from HCPs about ImmunityBio products

2.1.2 Medical Personnel also interact with the broader medical community by:

- engaging in medical writing and publication of medical information
- disseminating information about studies, clinical trials, and trial results
- identifying and developing new clinical research pathways
- attending medical meetings and conventions
- providing information about funding for medical and scientific research and independent medical education activities

2.2 In all such interactions, Medical Personnel must serve an objective, informational role and must not engage in any activity that could be construed as promotional in nature.

2.3 All written materials used proactively during interactions with HCPs must be reviewed and approved in advance by MRC for such use, and all verbal communications must be consistent with MRC-approved materials.

2.4 Additional Standards for Proactive Interactions

2.4.1 General Requirements

- Medical Personnel may proactively communicate only On-Label product information to HCPs, as well as disease state information that is not product-specific.

- Medical Personnel are prohibited from initiating or prompting any communications, in writing or verbally, about Pre-Approval information or Off-Label information except in the context of legitimate clinical research or when communicating with payers in accordance with ImmunityBio policy.
- Unsolicited requests for Off-Label information must be handled in accordance with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.

2.4.2 Speaker Training

- Medical Personnel may provide training to Promotional Speakers related to ImmunityBio products. The portion of speaker training conducted by Medical Personnel must focus primarily on scientific and medical issues. All training materials used by Medical Personnel must be consistent with FDA rules, consistent with the Prescribing Information, and approved in advance through the MRC review process before their first use.

3.0 INTERACTIONS AT PROGRAMS AND EVENTS

3.1 Medical and Scientific Meetings

- Medical Personnel may attend trade shows, scientific meetings, and medical conventions as a medical representative of the Company and provide educational and scientific information regarding ImmunityBio products.

3.2 Speaker Programs

- Medical Personnel, including Field-based Medical Representative, may attend Speaker Programs solely to monitor the completeness and accuracy of the program content, evaluate the performance of the Promotional Speaker, and ensure compliance with this Policy, the Company's Healthcare Compliance Program, and applicable laws and regulations. In this capacity, Medical Personnel may correct any misstatements or incorrect information provided by the Promotional Speaker.
- Medical Personnel may not lead Speaker Programs and may not respond to Off-Label questions that arise during the course of the program; rather, Medical Personnel may respond to any unsolicited requests either after the program concludes or in follow-up communications with the HCP in accordance with *Policy 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*. Such responses should be directed only to the HCP(s) who asked the Off-Label question.

3.3 Informational Dinner Meetings

- Medical Personnel may present scientific or medical information at dinner meetings or similar programs to educate HCPs about the approved uses of a product or to discuss disease state information. Such presentations are subject to FDA regulation and cannot include Pre-Approval or Off-Label information. Any product-related presentations or programs must contain fair balance by communicating information about risks and adverse events of the products discussed.

- Unsolicited Requests that arise during the presentation may be responded to in a manner that complies with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION* and the response must not be provided to anyone other than the attendee who asked the question; this often means that the response may not be provided until there can be a one-on-one conversation between the Medical Personnel and the attendee, such as after the meeting or at a later time.

4.0 COMMUNICATIONS WITH PAID HCP CONSULTANTS

ImmunityBio enters into consulting, advisory, clinical trial, and other service agreements under which HCPs provide services to the Company. Medical Personnel may discuss Off-Label or Pre-Approval information with HCPs who are providing, or are being considered to provide (with a relevant confidentiality agreement already signed and in effect), bona fide services to ImmunityBio. This includes, for example, investigators, advisory board members, or promotional speakers who are acting or will act on ImmunityBio's behalf.

Any discussions of Off-Label or Pre-Approval information must be relevant to and necessary for the service being provided or contemplated and must be an appropriate part of a legitimate exchange of scientific information.

4.1 Prohibition on Entertainment and Recreational Activities

4.1.1 Medical Personnel must not offer entertainment or recreational activities to HCPs, including but not limited to the following:

- Golf
- Sporting events
- Concerts, theater, or other live entertainment
- Paying for entry into a bar or club
- Spa treatments
- Dinner, drinks, or food that are not part of an informational exchange

4.1.2 There are no exceptions to the prohibition on offering entertainment or recreational activities to HCPs.

4.1.3 There is no "legitimate services" exception to the prohibition. You may not offer entertainment or recreational activities to HCPs even in a context where HCPs are providing a legitimate service to the Company, such as when they are acting as bona fide HCP Consultants or clinical investigators.

4.1.4 There is no "holiday" exception to the prohibition. Nothing of value may be provided to an HCP in connection with holidays or other special occasions that is not permitted during other times of the year (however, standard business courtesies of no inherent economic value, such as holiday cards, may be provided).

4.1.5 There is no "out-of-pocket" or "personal" exception to the prohibition. You may not offer entertainment or recreational activities to an HCP even if you are willing to use your own personal funds to pay for the activity.

4.2 Other Prohibited Activities

4.2.1 Medical Personnel must never:

- Be involved in the selling or promotional detailing of ImmunityBio products
- Utilize sales aids or other sales materials
- Conduct literature searches for HCPs
- Engage in the practice of medicine, surgery, pharmacy, or nursing when communicating with HCPs or any other party
- Consider or characterize any compensation to HCPs for providing services as related in any way to the prescribing, purchasing practice, or purchasing potential of the recipient
- Measure, consider, or discuss “return on investment” in connection with any services provided to ImmunityBio by HCPs

POLICY 42: FIELD-BASED MEDICAL REPRESENTATIVES

1.0 PURPOSE AND SCOPE

This Policy provides guidelines for the activities of Field-Based Medical Employees, including Medical Science Liaison ("MSL"). This Policy is intended to supplement all of the requirements and guidelines set forth in other Medical Affairs policies, which are also applicable to Field-Based Medical Representatives.

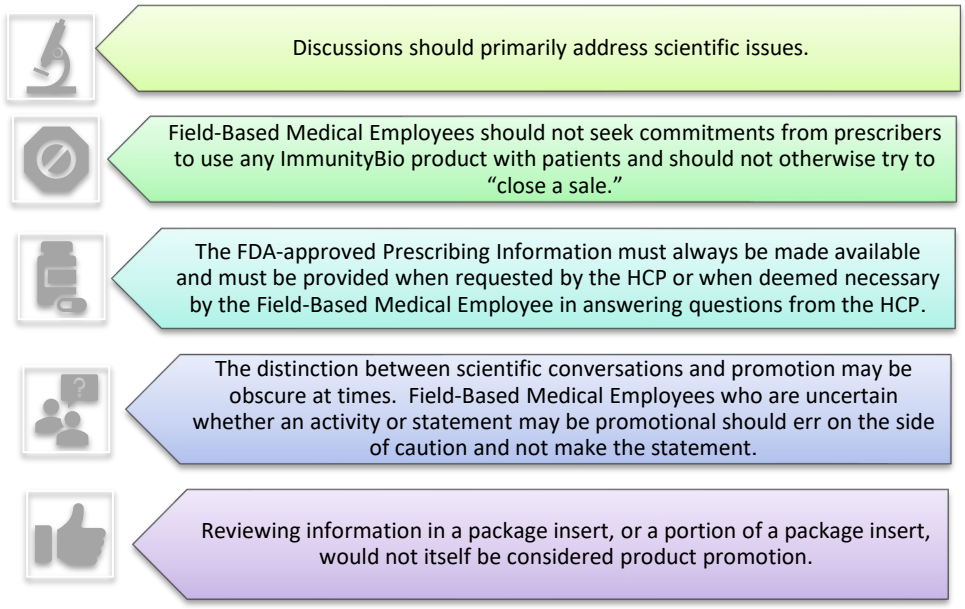
2.0 POLICY REQUIREMENTS

2.1 General Guidelines

2.1.1 Field-Based Medical Representatives are part of the Medical Affairs Department and are separate and apart from the Sales and Marketing Departments. All interactions between Field-Based Medical Representatives and HCPs must be focused on peer to peer scientific exchange of information about ImmunityBio products and disease states of interest.

2.1.2 In their interactions with HCPs, Field-Based Medical Representatives serve an informational, not a promotional, role. At no time and under no circumstances should Field-Based Medical Representatives engage in the selling, marketing, promoting, or "detailing" of ImmunityBio products. Additionally, Field-Based Medical Representatives are not given "sales targets," are not assigned sales responsibility for particular accounts, and are not compensated (including bonus structure) based on the purchasing or prescribing practices of the HCPs with whom they interact.

2.1.3 The totality of a Field-Based Medical Representative's 's interactions with an HCP will be examined in determining whether the Field-Based Medical Representative's behavior is inappropriately promotional. Field-Based Medical Representatives should keep the following general guidelines in mind to foster fair and balance scientific exchange and avoid the perception of promotion:



2.1.4 ImmunityBio is committed to protecting patient privacy and preserving the security, integrity, and confidentiality of PII. ImmunityBio also recognizes that PII is protected by federal, state, and local laws. Certain activities, including but not limited to visits to medical offices and responding to unsolicited requests, may bring Field-Based Medical Representatives into contact with patients or their PII. Field-Based Medical Representatives must comply with the Company's privacy policies at all times and must never act in any manner that could compromise patient privacy.

3.0 REQUIREMENTS FOR ALL COMMUNICATIONS WITH HEALTHCARE PROFESSIONALS

3.1 All communications between Field-Based Medical Representatives and HCPs must be:

Scientifically Sound.

All statements by Field-Based Medical Employees to HCPs must be substantiated by appropriate evidence, and the data used as a basis for scientific discussions must reflect sound science. Where a study is cited, the protocol must be appropriate for the issue being addressed, its conclusions must be supported by the underlying data, and the results must be consistent with generally available medical and scientific information.

Based on Current Data.

Field-Based Medical Employees must present the most current data. They may not provide favorable information or opinions about a drug previously regarded as valid, but which have been rendered invalid by contrary or other information.

Truthful and Not Misleading.

Field-Based Medical Employees may not make any false or misleading statements, descriptions, or representations of fact, or any material omissions of related information. Statements will be considered misleading if, among other things, they exaggerate efficacy or safety benefits, or provide or emphasize only positive information about an ImmunityBio product while omitting or de-emphasizing available negative information.

Balanced.

Field-Based Medical Employees must never minimize or downplay the risks or limitations contained in a product's Prescribing Information. All information must be provided in a fair and balanced manner. For example, Field-Based Medical Employees may not provide information on a single positive study on a drug and omit negative information from other studies, or single out the benefits of a product without discussing the product's risks.

4.0 PROACTIVE COMMUNICATIONS WITH HEALTHCARE PROFESSIONALS

4.1 Field-Based Medical Representatives may initiate proactive communications with HCPs under the following circumstances:

- To introduce oneself to an HCP as a Field-Based Medical Representatives and to describe the Field-Based Medical Representatives role to the HCP.
- To engage HCPs in disease state discussions relevant to ImmunityBio.
- To present disease state or On-Label scientific presentations about approved products, using materials approved by MRC only.
- To assess evolving trends in disease state management, trends in therapy, and the possible impact on ImmunityBio initiatives.

- To learn more about a thought leader's clinical interest/specialty, current research, future research plans, and research capabilities.
- To gain scientific and medical insights consistent with ImmunityBio's business needs.
- To assess and recommend potential participants for Advisory Boards, or to present data or facilitate discussions at Advisory Boards.
- To train and educate Promotional Speakers on ImmunityBio products and how to respond to questions that may arise during a presentation.
- To identify potential Clinical Investigators for participation in clinical studies sponsored by ImmunityBio.
- To follow up on Phase IV trials or IITs supported by ImmunityBio.
- To discuss contemplated publications.
- To discuss clinical trial identification, site assistance, and patient recruitment.
- To obtain HCP opinions on ImmunityBio clinical development strategies.
- To provide updates on Prescribing Information changes or to disseminate information on new safety information.

4.1.1 All proactive communications between Field-Based Medical Representatives and HCPs must be consistent with the FDA-approved Prescribing Information for the product(s) being discussed.

4.1.2 In connection with a proactive, On-Label or disease awareness discussion, Field-Based Medical Representatives may respond to an unsolicited question that is asked directly by an HCP regarding an Off-Label use provided that they comply with the Company's policies for responding to unsolicited medical information requests.

4.2 Disease Awareness Communications

Prior to FDA approval of a product, Field-Based Medical Representative communications may focus on disease state information. All disease awareness communications, whether pre- or post-approval, should comply with the requirements above, as applicable, and should also:

- Be limited to a general disease or health condition relevant to ImmunityBio
- Encourage awareness of signs of the particular disease or health condition, or otherwise provide information to assist in the diagnosis of the particular disease or health condition
- Contain a responsible public health message (i.e., information on the prevention, diagnosis, or treatment of a disease or condition)
- Identify the population at risk or affected by the disease or health condition
- Not mention or otherwise refer to any particular drug or class of drugs

4.3 Responding to Unsolicited Requests

In response to a bona fide Unsolicited Request from an HCP for Off-Label or Pre-Approval information, a Field-Based Medical Representative may provide an oral or written response in accordance with the Company's policies for responding to unsolicited medical information requests. For oral responses, the Field-Based Medical Representative must clearly state that the information being provided is Off-Label or is related to an Investigational Product and must ensure that the response: (1) is narrowly tailored to the question being asked; (2) is complete, unbiased, and balanced; and (3) includes a statement that the product or use is not approved by FDA. Field-Based Medical Representatives may distribute a written response in the form of an approved standard response letter along with reprints and other responsive materials that are appropriate and have been approved by Medical Affairs. For more detail, see *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.

4.4 Use of Approved Materials

All written materials that are used by Field-Based Medical Representatives during interactions with HCPs must be reviewed and approved by the MRC Committee before use. Approved materials will be accompanied by a description of the authorized uses for the material and any applicable limitations.

Importantly, the written materials approved for use by Field-Based Medical Representatives will be separate and distinct from those approved for use by Sales Representatives. Such materials shall not be promotional in content, tone or appearance.

Field-Based Medical Representatives must distribute approved information exactly as they receive it. Excluding any part of the approved material, such as the complete Prescribing Information, or adding additional information such as a cover letter, is not permitted. Field-Based Medical Representatives must never make or provide their own materials or alter approved materials in any way. Among other things, Field-Based Medical Representatives may not:

- Underline, highlight, or otherwise mark approved materials
- Use outdated materials
- Use materials after being directed to discontinue their use
- Leave materials with HCPs if not specifically authorized to be left behind
- Discuss, show, or give any emails, internal memos, bulletins, or any material marked "For Internal Use" (or similar phrasing) to anyone outside ImmunityBio
- Develop, discuss, use, show, or distribute "homemade" materials. This includes anything that (1) contains a product name or any disease information, (2) was created by any person, whether inside or outside ImmunityBio, and (3) has not been approved through the MRC process
- Use any materials if they have any doubt as to whether the materials have been approved for use in discussions with HCPs

- Participate in electronic chat room or bulletin board discussions concerning ImmunityBio products or related diseases or include information about a product or disease in a personal website

4.5 Communications with Sales Representatives

- In addition to the guidelines in this Section regarding communications with Sales Representatives, Field-Based Medical Representatives should also consult *POLICY 36: CROSS-FUNCTIONAL INTERACTIONS WITH INTERNAL STAKEHOLDERS* for further guidance.
- Field-Based Medical Representatives may communicate with Sales Representatives for the purpose of receiving suggestions for HCPs to consider visiting; however, Sales Representatives shall not direct the activities of Field-Based Medical Representatives. Field-Based Medical Representatives may receive from Sales Representatives the names of HCPs who have questions about particular topics that are appropriate for Field-Based Medical Representatives to address and general institutional background, but Sales Representatives should not provide the specific questions.
- An HCP's purchasing history must not impact a Field-Based Medical Representative's interactions with the HCP. Although Field-Based Medical Representatives may have incidental access to certain sales data, Field-Based Medical Representatives may never seek, obtain or share specific sales or promotional information from any Sales Representative. This type of information is not relevant to the work of a Field-Based Medical Representative. To the extent that Field-Based Medical Representatives learn about an HCP's prescribing patterns or usage of any particular product (whether for an On-Label or Off-Label use), they should not share this information with other ImmunityBio Representatives, including those in the Sales and Marketing Departments.
- Field-Based Medical Representatives may share with Sales Representatives the names of thought leaders with whom they interact. However, they may not share with Sales Representatives any information regarding Off-Label discussions with HCPs.
- Field-Based Medical Representatives may help support the training of Sales Representatives and their immediate managers on medical and scientific issues related to ImmunityBio products and the conditions they are approved to treat. All material used by Field-Based Medical Representatives for internal product training of ImmunityBio Commercial Representatives must receive prior approval by the MRC Committee.
- Field-Based Medical Representatives may not present at training sessions devoted to promotional topics, such as selling strategies or marketing strategies.

4.6 Communications with Marketing Personnel

4.6.1 Field-Based Medical Representatives may communicate with personnel from the Marketing Department to share their scientific expertise and knowledge and may offer their perspective on how best to interact with customers, such as by providing

information on medical and scientific issues of concern to particular types of practitioners.

4.6.2 Field-Based Medical Representatives may not draft content for Promotional Materials.

4.6.3 If requested, Field-Based Medical Representatives may develop independent scientific content that is then leveraged by the Marketing or Sales Departments, such as content on scientific/clinical issues that is incorporated into Promotional Speaker training.

4.6.4 Field-Based Medical Representatives may provide medical and scientific input in connection with marketing strategy meetings (e.g., brand planning).

4.7 Attendance at Promotional Speaker Programs

4.7.1 Field-Based Medical Representatives may be asked to observe Promotional Speakers to ensure that they are presenting promotional material as intended and in an On-Label manner. During the Promotional Speaker's presentation, the Field-Based Medical Representative must not participate in the program or answer any questions. Field-Based Medical Representatives may correct any misstatements or incorrect information provided by the Promotional Speaker. After the attendees have left, the Field-Based Medical Representative may provide feedback to the Promotional Speaker.

4.7.2 Field-Based Medical Representatives may respond to unsolicited medical questions following the speaker program in a one-on-one discussion with the individual who asked the question, and not during the program or in a manner that can be heard by other attendees. The response must be consistent with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.

4.8 Documentation and Recordkeeping

4.8.1 Field-Based Medical Representatives must document substantive product or disease state-related communications with HCPs, Promotional Speakers, HCP advisors, and HCP Consultants. The documentation must note all unsolicited requests and all proactive meetings with HCPs.

4.8.2 Field-Based Medical Representatives are responsible for ensuring that all unsolicited requests received in writing (including emails and text) are logged in the appropriate system. The documentation will be reviewed periodically to ensure that it complies with all applicable rules, and to ensure that Field-Based Medical Representatives are not engaging in prohibited promotional activities.

POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION

1.0 PURPOSE AND SCOPE

ImmunityBio complies with FDA's prohibition on Off-Label and Pre-Approval promotion and strictly limits discussion of Off-Label and Pre-Approval information to appropriate non-promotional interactions. This Policy provides guidance on responding to unsolicited requests from HCPs for Off-Label and Pre-Approval information about ImmunityBio products ("Unsolicited Requests").

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

- Unsolicited Requests may only be answered by appropriate Medical Affairs Personnel, using responses that have been reviewed and approved in advance by Medical. Medical may consult with Legal, Regulatory and/or Compliance as needed with respect to appropriate responses to Unsolicited Requests.

2.2 Requirements for Unsolicited Requests

- An Unsolicited Request may not be answered unless (1) the request was unsolicited (i.e., not prompted by ImmunityBio in any manner), and (2) it is discrete enough to enable a narrowly tailored response.
- If a request is overly broad in scope (e.g., a request for "all clinical information ImmunityBio has on Product X") or is unclear, Medical Personnel may respond in one of the following ways:
    - Medical Personnel may verbally request that the HCP narrow the scope of, or clarify, the question so they can provide an appropriate and meaningful response. The request must not provide substantive information. If the request is clarified adequately, Medical Personnel may proceed to respond according to this Policy. If the request is not clarified, Medical Personnel must respond according to one of the two provisions directly below.
    - Medical Personnel may send an approved standard response letter ("SRL") to the HCP that seeks to narrow the scope of, or clarify, the question so that ImmunityBio can provide an appropriate and meaningful response.
    - Medical Personnel may send a custom written communication requesting that the HCP narrow the scope of, or clarify, the question so that ImmunityBio can provide an appropriate and meaningful response.

2.3 Responses to Unsolicited Requests

2.3.1 Requests for Pre-Approval Information

- Pre-Approval information may only be provided in response to requests for published or otherwise publicly available data (e.g., a poster that has been presented or a published manuscript). All other requests for Pre-Approval information must be answered with a "no available information" SRL.

2.3.2 Requests for Off-Label Information

- Responses to requests for Off-Label information must meet all of the following requirements:

Non-promotional in tone and content	- Responses must not draw conclusions about the safety or efficacy of the off-label use. - Responses must state that the information being provided relates to the use of an ImmunityBio product that has not been approved by FDA.
Narrowly tailored to the specific question asked	- No information may be provided beyond what is necessary to respond to the specific information requested. The response must not include information on off-label uses that were not the subject of the request. - No information should be provided regarding competitor products except in response to specific requests for comparative information and only if such information is scientifically accurate.
Truthful and non-misleading	- All responses must contain and focus on factual statements and scientific data and must not include inappropriate or misleading characterizations of data.
Balanced	- Responses must include all relevant scientific and medical information that is responsive to the specific request (i.e., all favorable and unfavorable data that exists must be provided).
Medically and scientifically accurate	- Responses must disclose all limitations of the data and include appropriate contextual information. For example, in may be appropriate to provide in vitro or animal data in response to a request, but the limitations of such data must be fully discussed. - Medical Affairs must conduct a comprehensive review of the literature at least every twelve months to ensure responses are current and accurate.

2.3.3 Requests for Slides

- An Unsolicited Request for slides or other documents with data about an Off-Label use may not be fulfilled if the request is related to CME or if the HCP is identified as a CME speaker or provider. Slides may be provided for non-CME use, if accompanied by a cover letter stating that the slides are intended for requestor's information only and must not be used in CME presentations. Slides may not contain product branding or reflect the same color scheme or logo of a

marketed ImmunityBio product. Slides may incorporate the ImmunityBio company logo.

2.4 Form of Response

2.4.1 If Medical Personnel receive an Unsolicited Request directly from an HCP (e.g., verbal request via telephone or in-person conversation, direct e-mail request, etc.), they may provide a written or verbal response that is consistent with the principles and procedures outlined in this Policy.

2.4.2 Written SRLs should be developed to respond to requests that are frequent in nature. SRLs may also be developed in anticipation of future questions, as appropriate.

2.4.3 Medical Personnel may develop custom response letters to respond to unanticipated questions.

2.4.4 All written responses must be accompanied by an MRC-approved cover letter or transmittal email stating that the materials are being sent in direct response to an unsolicited request from the HCP.

2.4.5 All responses to unsolicited requests must be accompanied by the full Prescribing Information for the product being discussed.

2.5 Documentation

2.5.1 All Unsolicited Requests and corresponding responses must be documented. At a minimum, the following information must be recorded for each request and response:

Information Regarding Request	Information Regarding Response
○ Name of the requesting HCP ○ Date of the request ○ Form of the request ○ Manner in which the request was received ○ Precise language of the request	○ Name of responder ○ Form of the response ○ Content of the response ○ Date of the response

POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

Our interactions with HCPs are intended to benefit patients and enhance the practice of medicine. Consistent with these goals, as well as industry codes of conduct, Medical Personnel may occasionally provide modest meals to HCPs in conjunction with an informational presentation or discussion. Meals may not be provided as a reward or thank you for past prescribing behavior, as an inducement to encourage future use of Company products, or for purposes of recognizing personal events (*e.g.*, birthdays, holidays).

2.0 POLICY REQUIREMENTS

2.1 Meal Requirements

2.1.1 Modest Value. All meals offered to HCPs must be of modest value as judged by local standards, and in any event must not exceed the following dollar limits (per person, including food, beverages, tax, surcharges, and gratuity):

- $35 for in-office meals
- $145 for out-of-office meals[2]
- $170 for out-of-office meals in high-cost cities[3]

The modesty of a meal is determined based on the cost of the meal if purchased at fair market value, not the cost to Company of providing it. Meals may never be given in cash or cash equivalents.

Gatherings before and/or after a meal are considered part of the meal and count towards the per-person dollar limit.

2.1.2 Occasional Basis. Meals may be provided to a particular HCP only on an occasional basis.

2.1.3 Secondary to an Informational Exchange. The meal must occur in connection with a substantial medical, scientific or educational discussion about products, disease states, scientific or technical subjects, or other topics involving patient care or the practice of medicine with all attendees. The focus of the interaction must be on the exchange of information, not the meal. A "dine-and-dash" or similar event where a meal is provided without any meaningful business discussion is prohibited. Similarly, HCPs and office staff who do not attend the discussion may not partake in the meal. Medical Personnel must ensure that the number of attendees of a meal is conducive to a meaningful informational exchange.

2.1.4 Appropriate Attendees. All HCPs attending a meal should have a bona fide professional interest in the information being presented. HCPs' office staff are permitted to attend the meal if they are present for the informational exchange. Consistent with industry codes of conduct, an HCP may not bring a non-HCP guest (such as a spouse or other family member) to the meal, even at the HCP's expense. If, however, an HCP's

[2] Venue/room charges (and any tax on the room charge) should not be included in the per person meal cap.

[3] High-cost cities include San Francisco, CA; Los Angeles, CA; Seattle, WA; San Diego, CA; Chicago, IL; Nashville, TN; Boston, MA; New York, NY; Washington, DC; Dallas, TX; Houston, TX; Miami, FL; Orlando, FL; Atlanta, GA; all of Hawaii; and Las Vegas, NV.

friend or family member is also an HCP and has a legitimate interest in the medical discussion, they independently qualify to attend the meal.

2.1.5 Appropriate Venue. The meal must take place in a venue and under circumstances that are conducive to a meaningful exchange of information. Because the focus of the meal should be on the exchange of information, noisy restaurants, bars, clubs, sporting venues, recreational venues, and other non-restaurant settings are not appropriate locations. The appropriateness of a particular venue depends on the noise level, time of day, physical setup of the premises (i.e., whether the Medical Personnel and HCP(s) can sit and speak with each other comfortably), potentially distracting surroundings, and any other circumstances that might take focus away from the informational interaction.

2.1.6 Compliance with State Laws. The meal must comply in all respects with applicable state laws. To ensure compliance with this Policy, Medical Personnel must conduct appropriate diligence prior to providing a meal to an HCP. Consult *POLICY 63: COMPLIANCE WITH STATE LAWS* for additional guidance.

2.1.7 Paid for Directly. Medical Personnel may only pay for pre-ordered meals directly; under no circumstances may Medical Personnel provide their credit card number or other means of payment to an HCP or office staff. Meals and beverages with HCPs may not be split between or among multiple ImmunityBio Representatives. One ImmunityBio Representative must pay for the entire meal and beverages, provide one receipt, and expense it accordingly.

2.1.8 Appropriately Documented. Medical Personnel must document the meal in their expense reports. Documentation must include the first and last names, professional titles, and practice locations of all attendees. All meal documentation must be accurate and complete to ensure the Company reports truthful information to the government as required by the Patient Protection and Affordable Care Act and corollary state laws.

2.2 Prohibition on Recreation and Entertainment

Entertainment or recreational activities may not be offered to HCPs before, during, or after the meal under any circumstances.

2.3 No Exceptions

The requirements outlined in this Policy apply in all circumstances. There are no exceptions for holidays or special occasions, nor may Medical Personnel use personal funds to provide a meal to an HCP that is not otherwise permitted under this Policy, even if they are friends or acquaintances outside of the workplace.

POLICY 45: PROVIDING ITEMS OF VALUE TO HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

This Policy governs the provision of items of value to HCPs by Representatives. The purpose of this Policy is to ensure that these activities comply with all applicable federal healthcare program requirements, FDA requirements, state laws, industry codes of conduct, and other Company policies. Importantly, Representatives must not attempt to use things of value such as free items, payments, or other remuneration, to influence the prescribing, purchasing, or formulary status of any Company product.

2.0 POLICY REQUIREMENTS

2.1 Requirements for Items of Value

Consistent with industry codes of conduct (e.g., the PhRMA Code on Interactions With Health Care Professionals), the Company does not permit the distribution of any items to HCPs unless the items advance disease or treatment-related education and are intended solely for the individual's professional use. Items intended for the personal benefit of health care professionals are prohibited. Similarly, items that the health care professional (or his or her family members, office staff, or friends) can use for non-educational or non-patient-related purposes (for example, office supplies, scrubs, a tablet, Smart Phone, laptop, or other mobile device capable of personal use) are also prohibited, unless approved by Compliance.

Accordingly, Medical Personnel may offer appropriate educational items to HCPs if the following criteria are met:

- The educational item is designed primarily for the education of patients or HCPs (*e.g.,* textbooks, anatomical models)
- The educational item is not of substantial value (*i.e.*, $100 or less including tax and shipping)
- The educational item does not have independent value outside of the individual's professional medical practice
- The educational item is offered to a given HCP only on an occasional basis
- The educational item is approved in advance by MRC before distribution to HCPs. (Note: As part of the review process, MRC may at its discretion require review of the item by the Compliance Department.)

The value of a particular educational item will be based on what it would otherwise cost the HCP to obtain the item, and not on what it costs Company to procure it. In calculating the value of an educational item, the total allotted value may not be aggregated among HCPs who are in the same practice group. This means that each item given to an HCP must have a value of $100 or less, including tax and shipping, regardless of whether the item will be shared among multiple HCPs.

Compliance may approve the provision of a medical textbook that exceeds the $100 threshold if: (a) the provision of the medical textbook is not promoted by ImmunityBio; (b) the medical textbook is either provided to a practice group (more than one HCP in the group), or the medical textbook is provided to an individual HCP who has not received a

medical textbook from ImmunityBio within the past 36 months; and (c) doing so does not violate state law.

Items intended for an HCP's personal use may not be provided even if they are of minimal value and/or accompanied by patient or HCP educational materials, unless approved in advance by MRC and the Compliance Department

2.2 Items Subject to Approval

The following are examples of items (including electronic equivalents, if applicable) that may be pre-approved by MRC and then offered to HCPs as provided above:

- Items for the Education of Healthcare Professionals
    - Medical textbooks or journals
    - Health-related books
    - Copies of relevant clinical treatment guidelines
- Items for the Education of Patients
    - Anatomical models for examination rooms
    - Informational sheets and brochures
    - Patient self-assessment and tracking tools
    - Written materials that inform patients about adherence to medical regimens, healthy lifestyle choices, or patient assistance programs
    - Educational items designed to assist in administration of treatment or management of the patient's condition (*e.g.,* patient starter kits)

Any written materials that accompany such items must be reviewed in advance by MRC.

2.3 Prohibited Activities

Consistent with industry codes of conduct, ImmunityBio may not provide gifts (*i.e.,* non-educational items) to HCPs, even if:

- The items are of minimal value (*e.g.,* pens)
- The items reference a Company product (*e.g.,* branded mugs)
- An HCP is providing a legitimate service to the Company (such as when they act as bona fide HCP Consultants on Advisory Boards or participate in speaker training)
- The items are accompanied by educational information or are related to the practice of medicine or patient care

The prohibition on non-educational items extends to offering non-educational items through sweepstakes or other forms of promotional giveaways. Unless otherwise approved by the Compliance Department, you may not offer gifts, trips, prizes, or the like as part of a sweepstakes or similar promotion to any HCP.

Except for the limited range of educational items described above, or as established in other Policies, nothing of value may be given to an HCP for any reason, including but not

limited to facilitating the scheduling of detail time with an HCP or purchasing storage space for patient product samples.

2.4 No Exceptions

The requirements outlined in this Policy apply in all circumstances. There is no "holiday" exception to the above policy. Medical Personnel may not accept anything of value in connection with holidays or other special occasions that is not permitted during other times of the year. There is no "out-of-pocket," "personal," or "friend" exception to the above.

2.5 Recording Transfers of Value

Educational items and other transfers of value to HCPs must be tracked and disclosed for reporting purposes in accordance with Company policy, applicable state laws, and the transparency provisions of the Patient Protection and Affordable Care Act, which are commonly known as the "Sunshine Act." Medical Personnel must ensure accurate and complete reporting of disclosable items, including educational items.

2.6 Compliance with State Laws

Medical Personnel must comply with applicable state laws when distributing items of value to HCPs. For state-specific requirements, consult *POLICY 63: COMPLIANCE WITH STATE LAWS.*

POLICY 46: MEDICAL MEETINGS AND CONVENTIONS

1.0 PURPOSE AND SCOPE

Interactions between Medical Personnel and HCPs are intended to benefit patients and to enhance the practice of medicine. Consistent with these goals and in compliance with this policy, ImmunityBio may elect to have a Medical Affairs presence at certain medical and scientific meetings and conventions (collectively, "**medical conferences**") to engage with HCPs by providing them with accurate, truthful, and non-misleading medical and scientific information.

2.0 POLICY REQUIREMENTS

2.1 General Standards

2.1.1 ImmunityBio may sponsor exhibit booths only at medical conferences where attendees are expected to use ImmunityBio products consistent with the FDA-approved product labeling.

2.1.2 Any financial support provided by ImmunityBio for a medical conference, including funding a meal for all attendees, must comply with *POLICY 50: SPONSORSHIPS*.

2.1.3 Before staffing an exhibit booth, Medical Affairs Personnel must be current in their training and knowledge of compliance matters related to exhibit booths. The Compliance Department may also require additional training prior to a particular meeting.

2.1.4 Medical Affairs Personnel must exercise caution when interacting with representatives of other companies at medical conferences. The appearance of impropriety may exist even if the conversations do not involve discussions about ImmunityBio business or the other company's business.

2.1.5 For promotional or medical booths, exhibit areas, or displays that require a written agreement, the responsible Medical Affairs Personnel must work with the Legal Department for the creation of an appropriate agreement.

2.1.6 Medical Affairs Personnel are prohibited from staffing promotional exhibit booths.

2.2 Medical Affairs Booths/Areas

2.2.1 A Medical Affairs booth or area is a stand-alone booth or a separate and private area within a commercial booth that is designed to facilitate the exchange of scientific information between Medical Affairs Personnel and HCPs. The Medical Affairs area must be staffed by Medical Affairs Personnel with in-depth knowledge about the clinical studies, current literature, and other scientific information relating to ImmunityBio's product portfolio. The Medical Affairs area may not be staffed by ImmunityBio Commercial Representatives, nor may such personnel be present in the Medical Affairs area during any interactions with HCPs.

2.2.2 A Medical Affairs booth or area must be designed to provide privacy, must be clearly labeled "Medical Affairs" (or similar), and must not contain any promotional graphics or materials. A Medical Affairs area within a commercial booth must be clearly separated with walls, plants, panels, furniture, or other dividers to ensure that any conversations cannot be overheard by others. All aspects of the area design—including

the floor plan, physical layout, and materials to be distributed—must be pre-approved by the MRC Committee and the Compliance Department.

2.2.3 All discussions within a Medical Affairs area regarding ImmunityBio products must be consistent with the product's FDA-approved labeling, except when responding to an Unsolicited Request from an HCP. All Unsolicited Requests regarding Off-Label uses and responses thereto must be processed and documented in accordance with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.

2.2.4 ImmunityBio Commercial Representatives (including Sales and Marketing personnel) may escort an HCP to the Medical Affairs area and conduct introductions but must not be present during discussions.

2.2.5 Medical Affairs Personnel may not provide non-educational items to attendees. Any educational items provided to attendees must comply with *POLICY 45: PROVIDING ITEMS OF VALUE TO HCPS*.

2.2.6 Any materials distributed proactively by Medical Affairs Personnel at the Medical Affairs area must be approved in advance by the MRC Committee. Materials distributed in response to Unsolicited Requests must be labeled as follows (or similar): "For medical information only. Provided by ImmunityBio Medical Affairs in response to an unsolicited medical inquiry."

2.3 Disease State Information Booths/Areas

2.3.1 A disease state information area is a designated area or a separate booth designed to facilitate the exchange of disease state information (*e.g.*, pathogenesis, molecular pathways, diagnosis, signs and symptoms, anatomy, prevalence, progression) between ImmunityBio and HCPs. A disease state area may be part of a Medical Affairs area.

2.3.2 A disease state information area within a promotional booth should be clearly separated from the rest of the booth by the placement of walls, plants, arrangement of panels, or furniture, or other dividers. All aspects of the booth, including the personnel staffing the booth, the floor plan, and physical layout, must be pre-approved by the Compliance Department.

2.3.3 The disease state information area must be clearly labeled as such. No ImmunityBio products may be promoted in a disease state area.

2.3.4 Any materials distributed proactively at a disease state area staffed by Medical Affairs Personnel must be approved by the MRC Committee.

2.4 Prohibited Activities

2.4.1 Medical Affairs Personnel attending a medical conference may not:

- provide any entertainment or recreational activities for medical conference attendees under any circumstances
- provide meals for medical conference attendees except as described in *POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS*
- solicit requests for Off-Label information

- give or use complimentary tickets provided to ImmunityBio in connection with a meeting or conference with HCPs

POLICY 47: GENERAL CONSULTING ARRANGEMENTS WITH HEALTHCARE PROFESSIONALS

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes the essential role of HCPs in providing expert advice and services to ImmunityBio as needed to fulfill legitimate business purposes. Medical Personnel engage HCPs as HCP Consultants to provide scientific, medical, and/or technical services to the Company, which ImmunityBio then uses to ensure its products meet the current and future needs of HCPs and patients.

This policy identifies the requirements that Medical Personnel must follow when engaging HCPs as general HCP Consultants. This Policy does not apply to HCPs hired to act as Clinical Investigators for ImmunityBio-sponsored clinical trials. Additionally, this Policy does not apply to non-HCPs retained by the Company (e.g., IT consultants, accountants, lawyers, etc.).

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

All consulting arrangements with HCPs must be reviewed and approved by the Compliance Department. The Compliance Department will only approve arrangements that satisfy the criteria identified in Section 2.

2.2 Approval Criteria

- A legitimate business need for the proposed HCP Consultant's services must be clearly identified. The services should help ImmunityBio in achieving its business objectives and goals and should not be services that can be performed by internal Medical Personnel.
- HCP Consultant services must not be duplicative of services already received from other HCPs.
- The number of HCP Consultants hired for a particular engagement must be commercially reasonable and limited to the number necessary to achieve the identified purpose.

2.3 Appropriate Selection of HCP Consultants

- In general, proposed HCP Consultants should be selected based on the following criteria, as applicable to the identified business purpose of the consulting engagement:
    - Medical expertise and/or specialty
    - Clinical research experience
    - Years of experience
    - Reputation in the medical community
    - Geographic location
    - Practice setting
    - Knowledge of Company products and relevant therapeutic areas
    - Experience using Company products

- Communication skills

- HCP Consultants must be selected and retained without consideration of any history or potential for purchasing, prescribing, or recommending Company products.
- The activity sponsor must have the expertise necessary to evaluate whether the particular HCP meets these criteria.
- Proposed HCP Consultants must not be ineligible to participate in federal healthcare programs according to the HHS/OIG List of Excluded Individuals/Entities (https://exclusions.oig.hhs.gov/), the FDA Debarment List (https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/compliance-actions-and-activities), and the System for Awards Management Exclusion List (https://sam.gov/content/exclusions).
- HCP Consultants should be used as needed across functional groups in a manner that optimizes their available skill sets and scientific expertise.

2.3.1 Fair Market Value Compensation and Reasonable Reimbursement

- Consistent with applicable legal requirements, it is appropriate for ImmunityBio to offer reasonable compensation based on fair market value to HCP Consultants who provide legitimate services to ImmunityBio. The aggregate compensation provided to the HCP Consultant must be commercially reasonable and based on fair market value in an arms-length transaction. All compensation provided to HCP Consultants must be consistent with ImmunityBio's Fair Market Value assessment process. For assistance determining FMV rates, *See FMV Schedule*.

2.3.2 ImmunityBio has established a cap of $100,000 per calendar year for the total amount of compensation paid to an HCP in connection with promotional activities (e.g., speaking arrangements or training of Sale Representatives, and any corresponding travel or lodging accommodations associated with such promotional services). For clarity, the $100,000 cap does not include compensation for non-promotional activities, such as service rendered in connection with a clinical study. The $100,000 cap may not be exceeded unless approved in advance by Compliance.

- It is appropriate for ImmunityBio to reimburse HCP Consultants for certain travel, lodging, and meal expenses if those expenses are (1) reasonable and (2) directly related to the work performed. Per diems or payments for undocumented travel expenses are not permitted. ImmunityBio will not pay for travel or personal expenses for spouses, guests, or companions.

2.4 Written Agreement

All approved consulting arrangements must be memorialized in a written Consulting Agreement that has been approved by the Legal Department. The Consulting Agreement must be fully executed prior to initiation of any services.

The Consulting Agreement should be tailored to the nature of the services that the HCP Consultant will provide. "Retainer" agreements that provide a fixed payment at pre-specified intervals are not permitted.

Consulting Agreements are not automatically renewed. Renewal of individual agreements with HCP Consultants will be determined on a case-by-case basis, considering empirical and historical information concerning the HCP Consultant's services, as well as whether there is a continued need for the services. Activity sponsors should consider the HCP Consultant's compliance with ImmunityBio policies and procedures in determining whether to renew an agreement.

2.5 Compliance Training and Monitoring

HCP Consultants may be required to receive compliance training prior to providing services to ImmunityBio, depending on the nature of those services.

HCP Consultant arrangements are subject to monitoring and oversight by the Compliance Department. Records, documentation, and files related to HCP consulting arrangements may be periodically reviewed by the Compliance Department to ensure adherence to this Policy and applicable laws and regulations.

2.6 HCP Consultant Meetings

Off-Label information should only be shared with HCP Consultants if there is a genuine business need to do so. Any Off-Label information shared with an HCP Consultant should be limited to information needed for the HCP Consultant to produce or provide the HCP Consultant's work product or service.

The venue and circumstances of any meeting with an HCP Consultant must be conducive to the performance of the consulting services, and any activities related to the consulting services must be the primary focus of the meeting.

Modest meals may be provided at meetings with HCP Consultants; however, Sales Representatives and their immediate managers may not attend these meals. Meals should be subordinate in time and focus to the purpose of the meeting.

2.7 Prohibited Activities

Medical Personnel may never attempt to influence through the engagement of HCP Consultants the prescribing, purchase, or formulary status of any ImmunityBio product. HCP Consultants must be selected and retained without consideration of any history or potential for purchasing or prescribing ImmunityBio products.

HCP Consulting arrangements may not be used to promote ImmunityBio products to the HCP Consultant.

Medical Personnel may not analyze, inquire, or conduct any type of ROI analysis to determine whether an HCP's prescribing practices changed as a result of serving as an HCP Consultant for ImmunityBio.

2.8 Procedures

2.8.1 Submitting for Compliance Department Approval

For each proposed HCP Consultant, the Activity Sponsor must submit a completed *Healthcare Professional Consultant Needs Assessment Form* to Compliance for review and

approval. Prior submitting a request, the Activity Sponsor must determine if there is an HCP consultant already under contract that can help the Company achieve the legitimate business need. Additionally, the Activity Sponsor must propose a FMV rate based on the *FMV Schedule*. The Activity Sponsor is responsible for obtaining all documentation to support the FMV rate (e.g., the proposed HCP Consultant's CV).

2.8.2 Compliance Review – Compliance shall review the *Healthcare Professional Consultant Needs Assessment Form* for completeness and accuracy. Additionally, Compliance should confirm (1) there is a legitimate business need, (2) the legitimate business need is consistent with the Company annual needs assessment or annual budget, and (3) the legitimate business need requires Company to engage a new HCP Consultant (i.e., an HCP already under contract cannot adequately perform the services).

2.8.3 Screening – Before Compliance can approve the needs assessment form, Compliance must confirm the proposed HCP Consultant's eligibility (e.g., ensure the HCP is not excluded for federal healthcare programs).

2.8.4 Executing Agreements

Upon receiving approval from the Compliance Department, the activity sponsor must work with the Legal Department to prepare and execute a written agreement with the HCP Consultant before they render any services to the Company.

2.8.5 Each HCP Consulting Agreement will:

- document that there is a legitimate business need for the services.
- cover all of the services the HCP Consultant will provide to ImmunityBio for the term of the agreement. The specific services to be provided by the HCP Consultant under the agreement may be amended and supplemented in writing as appropriate during the term of the agreement.
- describe the compensation for the HCP Consultant's services over the term of the agreement based on fair market value.
- not be for less than a one-year term.
- not involve services that violate any state or federal law.
- not involve services that exceed those which are reasonably necessary to accomplish the business purpose.
- require an HCP who is a member of a committee that sets formularies or develops clinical guidelines to disclose to the committee the existence and nature of their relationship with ImmunityBio. This obligation extends for two years beyond the termination of the arrangement. HCPs may also have to recuse themselves from committee medical decisions on products that they have spoken about or provided consulting services regarding, depending upon committee conflict of interest procedures.
- require the HCP to disclose their financial relationship with ImmunityBio to their employer and/or any institution with which they are affiliated. The HCP must also attest that they are not prohibited by their employer from entering into the agreement with ImmunityBio.

2.8.6 Engaging an HCP Consultant Already under Contract

Once an HCP consultant has been approved and a consulting agreement is in place, the requesting department may request use of the HCP Consultant by completing an *HCP Event/Project Request Form*. The form must be completed at least 10 days before the event or project is scheduled. Before approving the request, Compliance must confirm the HCP is under contract with the Company, the contract covers the services described in the request form, the compensation is within the departments budgeted expense for such activity, and request is consistent with Company's policies, including this policy.

2.8.7 Payments

Upon completion of the work, the HCP Consultant must submit an invoice specifying each date(s) the work was performed, the number of hours spent performing the services on each date, and an adequate summary of the services provided on each date. The invoice must be submitted within 60 days of the completion of the services. The activity sponsor or applicable third-party vendor is responsible for reviewing and approving the invoice. By approving the invoice, activity sponsor or applicable third-party vendor is certifying as to its contents and to the performance of legitimate services as requested by the Company.

HCP Consultant compensation will be provided in the form of a check (paper or electronic) after the services have been performed. HCP Consultant compensation may not take the form of ImmunityBio equity shares or payment of the HCP Consultant's medical association or professional dues.

Reimbursement may be provided by check (paper or electronic) only. In order to request and receive reimbursement, the HCP Consultant must complete and sign the appropriate expense report documentation. The completed and signed expense report, along with receipts for all expenses, should be submitted to the activity sponsor or applicable third-party vendor. The activity sponsor or applicable third-party vendor must review and approve the expense report and process for reimbursement.

2.8.8 Recordkeeping

The Activity Sponsor is responsible for retaining all records related to the use of an HCP Consultant, including records demonstrating that the Company made appropriate use of the services provided, in accordance with ImmunityBio's document retention policies.

POLICY 48: ADVISORY BOARDS

1.0 PURPOSE AND SCOPE

Advisory Boards are an effective means of gathering expert input for the purpose of enhancing ImmunityBio's activities and contributing to the development and improvement of ImmunityBio products.

The guidelines established in this Policy apply to Advisory Boards conducted by Medical Affairs. This Policy does not apply to focus groups or other business intelligence activities arranged by market research vendors, or to investigator meetings.

1.2 POLICY REQUIREMENTS

2.1 Review and Approval

All proposed Advisory Boards must be reviewed and approved by the Compliance Department in advance. The activity sponsor is responsible for obtaining approval of the Advisory Board from the Compliance Department and ensuring the completion of all preliminary and follow-up documentation related to the meeting as required in this Policy.

In the case of a joint Medical Affairs/Marketing meeting, the activity sponsor shall be from either the Medical Affairs Department or the Marketing Department depending on the primary focus of the Advisory Board.

The Compliance Department will only approve Advisory Boards that satisfy the criteria identified in Section 2.2 below.

2.2 Approval Criteria

2.2.1 Legitimate Need

- A legitimate need for the Advisory Board must be clearly identified and documented in advance of requesting the services and entering into an agreement with an HCP. The need for an Advisory Board should focus on the information to be solicited from the advisors and how the Company anticipates using that information.
- The number of Advisory Boards and advisors must not be greater than the number necessary to achieve the identified purpose. To ensure there is no unnecessary duplication of services, each Advisory Board sponsored by the Company should offer value that has not already been gained from similar services received in the past or that will be received from future planned activities.
- As a reminder, a key component of engaging HCPs in Advisory Boards is a focus on receiving information from the attendees in order for ImmunityBio to make strategic business decisions, not to push information to them. As a general rule of thumb at least 60% of the Advisory Board's time should be spent gathering information from participants while no more than 40% of the time should be spent providing information participants information about the Company, products, and/or objectives of the Advisory Board).

2.2.2 Appropriate Meeting Objectives

- The purpose of an Advisory Board is to gather advice, guidance, insight, and feedback from expert HCPs about ImmunityBio's business. As a general guideline, time devoted to feedback from the participating HCPs must comprise more than half of the total meeting time.
- Any information shared with the HCPs, particularly Off-Label or Pre-Approval information, must be consistent with the HCP's advisory role.

2.2.3 Appropriate Selection of Advisors

- The criteria for selecting HCPs must be directly related to the identified purpose of the meeting, and the persons responsible for selecting the HCPs must have the expertise necessary to evaluate whether the particular HCPs meet those criteria. Selection may not be based on prescribing patterns, practices, or potential but must instead be based on their ability to provide meaningful input and consultation.
- The number of HCPs engaged to participate in an Advisory Board cannot be greater than the number reasonably necessary to achieve the identified purpose. The appropriate number of attendees at each meeting and the overall number of meetings over time must be decided by departmental management in consultation with the Compliance Department.
- The format of the program must allow for substantial, meaningful input from each participant. The number of ImmunityBio participants should be limited to those individuals whose primary role is to make strategic decisions aligned with ImmunityBio goals and objectives. There should never be as many ImmunityBio participants as HCP participants.

2.2.4 Fair Market Value Compensation and Reasonable Reimbursement

- It is appropriate for HCPs who provide legitimate services to ImmunityBio to be offered reasonable compensation based on fair market value for those services. All compensation in connection with Advisory Boards must be consistent with ImmunityBio's Fair Market Value assessment process. *See* Attachment A to *Policy 47: GENERAL CONSULTING ARRANGEMENTS WITH HEALTHCARE PROFESSIONALS*.
- Compensation may not take the form of payment of an Advisor's medical association or professional dues. Compensation generally shall not take the form of Company equity. If Company equity is being contemplated as a form of compensation, contact the General Counsel before proceeding.
- HCPs may also receive reimbursement for reasonable travel, lodging, and meal expenses incurred in connection with services provided to ImmunityBio. ImmunityBio will not pay for travel or personal expenses for spouses or guests of attendees.

2.2.5 Appropriate Venue

- Venues for Advisory Boards must be conducive to the exchange of information and must comply with the following guidelines:

- Venues must not be overly lavish. This means that selected venues should not give the appearance to the general public that the venue or hotel is the attraction for the meeting as opposed to the business purpose of the meeting. By way of example, resort locations where the primary function of the property is something other than lodging or meeting space (*e.g.*, ski-in, ski-out lodges, fishing retreats, five-star hotel/spa facilities) generally are not appropriate venues.
- For regional-based Advisory Boards, Venues and hotels must be proximate to the location of a majority of the attendees.

- Advisory Boards that take place in conjunction with a medical meeting or conference may be held at the same venue as the meeting/conference.
- Activities related to the services being provided must be the primary focus of the meeting. ImmunityBio may not offer entertainment or recreational activities in connection with Advisory Boards.

2.3 Written Agreement

All approved advisors must enter a written agreement with ImmunityBio before providing any services to the Company. The activity sponsor is responsible for ensuring that all finalized agreements are signed and returned to the Legal Department prior to the Advisory Board taking place.

2.4 Advisory Board Execution

2.4.1 Pre-Activity Obligations

- All written materials to be used in connection with an Advisory Board conducted by Medical Personnel must be reviewed and approved in advance by Compliance. This includes but is not limited to invitations, meeting materials, slide presentations, thank you letters, and other follow up materials.

2.4.2 Any information to be shared with the HCP advisors, particularly Off-Label or Pre-Approval information, must be consistent with their advisory role.

- In advance of the Advisory Board, the activity sponsor is responsible for ensuring all advisors receive a copy of the approved agenda and all relevant logistical information.

2.5 Meeting Format

- As a general guideline, time devoted to feedback from the participating HCPs must comprise more than half of the total meeting time.
- The activity sponsor is responsible for ensuring execution of the Advisory Board in accordance with the approval of the program (e.g., adherence to the approved agenda and attendance list).

2.5.1 Meals and Items of Value

The value of meals or receptions provided in connection with Advisory Boards must be consistent with the Company's compliance policies regarding meals, and any items

provided to advisors must be consistent with the Company's compliance policies regarding items of value.

As an Advisory Board may be a full day events, Company may provide more than one meal. The below meal limits are intended to supplement the Company's meal policies, recognizing that more than one meal may be provided in connection to an Advisory Board. To the extent these limits are inconsistent with other Company policies, the more restrictive meal limit shall apply.

Non-High Cost City

Meal	Spending Limit (inclusive of tax/tips)
Breakfast	$50
Lunch	$65
Dinner	$145
Snack	$25

High-Cost City*

Meal	Spending Limit (inclusive of tax/tips)
Breakfast	$65
Lunch	$85
Dinner	$170
Snack	$35

High-Cost Cities include San Francisco, CA, Los Angeles, CA, Chicago, IL, Boston, MA, New York, NY, Washington, DC, Dallas, TX, Houston, TX, Miami, FL, all of Hawaii, and Las Vegas, NV.

The limit on snacks applies to all snacks (e.g., coffee, tea, cookies) provided during the day.

As a general rule of thumb, the total meal spend per HCP, per eight-hour day should be limited to $220 ($270 in a high cost city).

2.5.2 Documentation of Feedback

During the Advisory Board, the activity sponsor (or designee) must keep detailed minutes of the discussion, including notes of the recommendations made or feedback received from the participating HCPs. The activity sponsor must ensure that an accurate list of all attendees is documented at the meeting.

2.5.3 Monitoring Compliance

The activity sponsor is responsible for ensuring that the Advisory Board is executed consistent with the conditions of approval (*e.g.*, adherence to the approved agenda and attendance list).

2.5.4 Separation of Medical and Marketing Functions

Advisory Boards that are strictly limited in focus to medical or scientific issues must be coordinated and conducted by Medical Personnel. ImmunityBio Commercial Representatives that are VP or higher may attend for purposes of hearing the feedback from the advisors, but may not have an active role. Other Commercial Representatives may not be involved in or attend such meetings unless approved in advance by the Compliance Department.

If the Medical Affairs and Marketing Departments will conduct separate sessions at an Advisory Board, the sessions must be clearly separate and led by different personnel from the respective functional areas. The agenda must clearly delineate the activities as separate sessions and must indicate the appropriate functional area that is responsible for each activity.

2.6 Post-Activity Obligations

Feedback and information gathered from the Advisory Board must be summarized into a written format and provided to the appropriate departments (i.e., the departments within the Company responsible for the subjects discussed at the Advisory Board) within the Company for review, discussion, and follow-up, as appropriate. The documentation should summarize action-items and learnings from the Advisory Board. This documentation must be retained as part of the official files in the sponsoring function's department. In addition, the Activity Sponsor must send the following items to Compliance within thirty (60) days of the date the meeting ended:

- A copy of the approved agenda.
- Any slides and other materials shown to the Advisors.
- A confirmed list of attendees.
- Thorough and complete meeting minutes.
- A summary or description of how ImmunityBio will use the information gathered and what actions will be taken as a result of the Advisory Board's recommendations, or what direction the Company may take in reaction to some of the learnings.

Failure to timely submit all required follow-up documentation is not only a violation of this Policy, but also may impact the Activity Sponsor's eligibility to sponsor future activities.

2.7 Prohibited Activities

Medical Personnel may not analyze, inquire, or conduct any type of ROI analysis to determine whether an HCP's prescribing practices changed as a result of participating in an Advisory Board.

Advisory Boards may not be used to promote ImmunityBio products to the advisors. Medical Personnel may not attempt to influence through advisory/feedback programs or other remuneration the prescribing, purchasing, or formulary status of any ImmunityBio product.

3.0 PROCEDURES

3.1 Submitting for Compliance Department Approval

3.1.1 Submitting Requests

The Activity Sponsor must submit a completed an ImmunityBio Advisory Board Pre-Approval Form for review and approval. The form should be submitted at least eight (8) weeks prior to the anticipated date of the event to allow time for the necessary logistical arrangements to be made. The Compliance Department may agree to shortening the timing requirement in the case of an unexpected and urgent need for an Advisory Board meeting. After reviewing the completed form, Compliance will approve the Advisory Board, request changes and resubmission of the form, or reject the proposal.

The Activity Sponsor must receive approval from the Compliance before making any logistical arrangements for the Advisory Board.

3.1.2 Approval of Advisors

At least four (4) weeks before the meeting, the Activity Sponsor must submit a completed Advisor Request Form for each proposed Advisor to Compliance.

Compliance will review and approve or reject each proposed Advisor. As part of its review, Compliance needs properly screen the Advisor to ensure s/he is not excluded or barred from federal health care program and confirm FMV rate for the Advisor. For each Advisor that receives approval from Compliance, the Activity Sponsor must ensure all relevant agreements are executed before the Advisory Board takes place. Travel arrangements for each Advisor may not be made until the signed agreement has been returned to the Legal Department.

3.1.3 Executing Agreements

The activity sponsor must work with the Legal Department to prepare a written agreement for each HCP and vendor participating in the Advisory Board. Meeting planners, consultants, vendors, or other third parties are not permitted to prepare agreements with HCPs in connection with Advisory Boards, unless working from a template approved by the Legal Department.

Each Advisory Board Agreement will:

- document that there is a legitimate business need for the services.
- cover all of the services the advisor will provide to ImmunityBio for the term of the agreement.
- describe the compensation for the HCP Consultant's services over the term of the agreement based on fair market value.
- not be for less than a one-year term.
- not involve services that violate any state or federal law.
- not involve services that exceed those which are reasonably necessary to accomplish the business purpose.
- require an HCP who is a member of a committee that sets formularies or develops clinical guidelines to disclose to the committee the existence and

nature of their relationship with ImmunityBio. This obligation extends for two years beyond the termination of the arrangement. HCPs may also have to recuse themselves from committee medical decisions on products that they have spoken about or provided consulting services regarding, depending upon committee conflict of interest procedures.

- require the HCP to disclose their financial relationship with ImmunityBio to their employer and/or any institution with which they are affiliated. The HCP must also attest that they are not prohibited by their employer from entering into the agreement with ImmunityBio.

Attendee travel arrangements may not be made until the signed agreement has been returned to the Legal Department. The Legal Department will notify the activity sponsor when attendees have been approved to attend the meeting based upon receipt of the signed agreement.

3.1.4 Payments

Payments to HCP advisors will not be authorized until services have been rendered and complete follow-up documentation is received. Payments will be made in the form of a check (paper or electronic).

To request and receive reimbursement, the HCP must complete and sign an expense report. The completed and signed expense report must be submitted to the activity sponsor or applicable third-party vendor, along with attached receipts for all expenses. The recipient of the expense report must review, approve, and sign it, and submit it for reimbursement. Expense reports are subject to audit, and a copy must be made available to the Compliance Department for review upon request.

3.1.5 Recordkeeping

The Activity Sponsor is responsible for retaining all records related to the Advisory Board, including records demonstrating that the Company made appropriate use of the feedback obtained from advisors, in accordance with ImmunityBio's document retention policies.

POLICY 49: CLINICAL INVESTIGATOR MEETINGS

1.0 PURPOSE AND SCOPE

ImmunityBio recognizes that clinical investigators serve an essential role in the development and improvement of ImmunityBio products. Clinical investigator meetings are an effective means of educating clinical investigators on ImmunityBio investigational products and protocols. A clinical investigator meeting must be designed and implemented properly to ensure that the clinical investigators are providing a legitimate service to ImmunityBio. The purpose of the meeting cannot be to promote ImmunityBio products to the attendees.

This Policy applies to meetings organized by Medical Affairs Personnel with clinical investigators who are conducting research for ImmunityBio pursuant to written contracts. This Policy is not appliable to ordinary course clinical site visits by ImmunityBio Representative.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

All clinical investigator meetings must be reviewed and approved in advance by the Compliance Department. Refer to the Procedures section below for additional guidance.

The Compliance Department will only approve meetings that satisfy all of the criteria outlined in Section 2.2 below.

All materials to be used in connection with a clinical investigator meeting must be reviewed and approved in advance by the MRC Committee.

All approved clinical investigator meetings must be coordinated and implemented under the direction of Medical Affairs Personnel. Sales and Marketing representatives may not be involved in coordinating or implementing clinical investigator meetings.

2.2 Approval Criteria

2.2.1 Legitimate Need

- A legitimate need for the clinical investigator meeting must be clearly identified and documented in advance of requesting the services and entering into agreements with the clinical investigators.
- Clinical investigator meetings must offer value that has not already been gained from similar meetings held in the past and will not be duplicative of services planned for the future.

2.2.2 Appropriate Participants

- The internal activity sponsor within Medical Affairs must control the selection of meeting participants, consistent with the purpose of the meeting. At the discretion of the Compliance Department, clinical investigators may be required to receive compliance training in connection with the meeting.
- The number of clinical investigators engaged to participate in a clinical investigator meeting cannot be greater than the number reasonably necessary to achieve the identified purpose of the meeting.

Departmental management shall determine the appropriate number of attendees for each meeting and for all meetings collectively.

- Sales personnel must not attend clinical investigator meetings, nor may they transport clinical investigators to meetings.

2.2.3 Appropriate Venue

- Venues and hospitality associated with clinical investigator meetings must be conducive to the services provided and must comply with the following guidelines:

2.3 Venues must not be overly lavish. This means that selected venues should not give the appearance to the general public that the venue or hotel is the attraction for the meeting. By way of example, resort locations where the primary function of the property is something other than lodging or meeting space (*e.g.*, ski-in, ski-out lodges; fishing retreats; five-star hotel/spa facilities) generally are not appropriate venues.

2.3.1 Venues and hotels must be conducive to efficient travel arrangements for participants.

2.3.2 Venues must be conducive to the exchange of information.

- Activities related to the services being provided must be the primary focus of the meeting. ImmunityBio may not offer entertainment or recreational activities in connection with clinical investigator meetings.

2.4 Fair Market Value Compensation and Reasonable Reimbursement

- Consistent with applicable legal requirements, it is appropriate for ImmunityBio to offer reasonable compensation based on fair market value to clinical investigators who provide legitimate services to ImmunityBio. All compensation in connection with clinical investigator meetings must be consistent with ImmunityBio's fair market value assessment process.
- It is appropriate for ImmunityBio to reimburse clinical investigators for reasonable travel, lodging, and meal expenses incurred in connection with services they provide to ImmunityBio. ImmunityBio will not pay for travel, meals, or personal expenses for guests of attendees.

3.0 EXECUTION

3.1 Pre-meeting Obligations

3.1.1 A copy of the MRC-approved agenda, along with logistical information, must be disseminated to invitees in advance of the meeting.

3.1.2 Medical Affairs is responsible for ensuring that all written materials (e.g., substantive slide presentations of data) to be used in connection with a clinical investigator meeting are submitted to the MRC for review and approval in advance of the date of the meeting.

3.2 Meeting Minutes

3.2.1 During the clinical investigator meeting, a designated Medical Affairs representative must keep detailed minutes of the discussion, including notes of the

recommendations made or feedback received from the participating clinical investigators.

3.2.2 Medical Affairs must ensure that a confirmed list of all attendees is documented at the meeting.

3.3 Meals and Items of Value

3.3.1 Any meals offered to clinical investigators attending a clinical investigator meeting must be of modest value and must comply in all respects with *POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS*.

3.3.2 Items provided to clinical investigators must be consistent with the Company's compliance policy on providing items of value to HCPs. Items of value will need to be disclosed in compliance with the US Sunshine Act and other state and international transparency laws.

3.4 Monitoring Compliance

3.4.1 Medical Affairs is responsible for ensuring that the program is executed consistent with the conditions of the program's approval (*e.g.*, adherence to the approved agenda and attendance list).

3.5 Post-Meeting Obligations

3.5.1 After the clinical investigator meeting takes place, Medical Affairs must send the following items to the Compliance Department within thirty days:

- A copy of the MRC-approved agenda
- A final list of attendees
- Thorough and complete meeting minutes
- Prompt and complete submission of the required follow-up documentation is critical to the payment authorization process.

4.0 PROHIBITED ACTIVITIES

4.1 The following activities are prohibited in connection with a clinical investigator meeting:

4.1.1 Use of a clinical investigator meetings as an inducement or reward for business

4.1.2 Selection of participants based on prescribing patterns, practices or potential

4.1.3 ROI analyses

4.2 Procedures

4.2.1 Submitting for Compliance Department Approval

For each clinical investigator meeting or series of meetings, Medical Affairs must submit a completed *CLINICAL INVESTIGATOR MEETING REQUEST FORM* to the Compliance Department for review. The Form must describe:

- The name and number of the clinical study protocol
- The venue for the meeting and the rationale for choosing that particular venue

- The date(s) of the meeting
- The name of the contract research organization (if any)
- The meeting budget
- Any compensation for clinical investigators or other items of value (excluding copies of study materials)
- The anticipated clinical investigator attendees

o A draft agenda for the meeting should be attached to the Form.

4.3 Executing Agreements

Once the clinical investigator meeting has been approved by the Compliance Department, Medical Affairs or applicable third-party vendor is responsible for working with the Legal Department to obtain a written agreement for each clinical investigator invited to the meeting, as well as all vendors (*e.g.*, meeting planner, hotel, caterer). [Note: Participants must be under contract with ImmunityBio; however, if the HCP is already under a consulting agreement or other type of agreement, and that agreement covers the scope of services to be provided at the meeting, the Legal Department may decide not to enter into a separate agreement for the meeting.] Medical Affairs is responsible for ensuring that all agreements are signed before the meeting taking place.

Written agreements with clinical investigators must (1) demonstrate that there is a legitimate need for the services, (2) describe the services that will be provided, and (3) describe the compensation for the services based on fair market value. In addition, if a clinical investigator is a member of a committee that sets formularies or develops clinical guidelines, the clinical investigator may be required to disclose the existence and nature of his or her relationship with ImmunityBio to the committee. clinical investigators may also have to recuse themselves from committee medical decisions, depending upon committee conflict of interest rules.

Attendee travel arrangements may not be made until the signed agreement has been returned to the Legal Department. The Legal Department will notify Medical Affairs when attendees have been approved to attend the meeting based upon receipt of the signed agreement.

All agreements must be prepared by ImmunityBio's Legal Department. Meeting planners, consultants, vendors, or other third parties are not permitted to prepare agreements with clinical investigators in connection with clinical investigator meetings, unless using an approved template provided by the Legal Department.

4.4 Payments

Payments to attendees of clinical investigator meetings will not be authorized until services have been rendered and complete follow-up documentation is received. Payments will be made in the form of a check (paper or electronic).

To request and receive reimbursement, the clinical investigator must complete and sign an expense report. The completed and signed expense report must be submitted to the Activity Sponsor or applicable third-party vendor, along with attached receipts for all expenses. The recipient of the expense report must review, approve, and sign it, and submit it for reimbursement through the ordinary purchasing procedure. Expense

reports are subject to audit, and a copy must be made available to the Compliance Department for review upon request.

4.5 Recordkeeping

Medical Affairs is responsible for retaining all records related to the clinical investigator meeting in accordance with the Company's document retention policies.

POLICY 50: SPONSORSHIPS

1.0 PURPOSE AND SCOPE

ImmunityBio is dedicated to furthering the goals of independent professional, educational, and patient-focused organizations. As appropriate and consistent with this Policy, the Company may provide support to these types of organizations in the form of sponsorships, for which the Company receives a direct and tangible benefit in exchange for the support provided.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required

All requests for sponsorships in excess of $5,000 must be reviewed and approved by the Chief Executive Officer and/or Chief Financial Officer. The Chief Executive Officer and/or Chief Financial Officer will only approve requests that satisfy all criteria outlined in Section 2.2. below.

Medical Affairs Personnel must not attempt to control or unduly influence the approval process in any manner. Sponsorships will never be based on or linked to the prescribing, purchasing, or reimbursement policies of the requesting organization.

Requests that create a conflict of interest for the Company, either real or perceived, will not be considered.

2.2 Approval Criteria

2.2.1 Appropriate Recipient

The Company supports certain educational and professional activities by providing sponsorships to independent medical associations, societies, institutions, academies, congresses, and other similar organizations ("Independent Organizations"). Sponsorships may be directly provided only to Independent Organizations, not individual HCPs or group practices.

To be eligible for a sponsorship, the Independent Organization must have an open membership policy, and information about the organization should be publicly available or available upon request. The Company will not provide sponsorships to political organizations, labor unions, religious organizations, fraternal, service, or veterans' organizations, or organizations that discriminate based on race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability statuses.

2.2.2 Appropriate Purpose

The Company provides sponsorships only in support of events for which the agenda demonstrates that the scientific content is reputable and aligns to the Company's scientific and medical interests. The Company supports only those events (including exhibits and displays) where discussions would be expected to be consistent with the current product labels for Company products.

Sponsorship funds may be used to pay general costs associated with a conference or meeting, such as meeting room rental, equipment fees, or modest hospitality (e.g., modest meals and snacks that are made available to all attendees).

A sponsorship may not be used:

- to provide support or payment directly to individuals, including travel, lodging, entertainment, gifts, awards, recreational activities, or registration fee/expense assistance
- for the ordinary capital or operating expenses of the Independent Organization
- for building or construction funding

2.2.3 Consistent with Fair Market Value

In exchange for a sponsorship, the Company must receive a direct and tangible benefit, such as exhibit booth space, advertising space, or signage declaring the Company at a certain level of sponsorship. The amount of support provided by the Company must be consistent with the fair market value of the benefit that the Company will receive.

2.3 Exhibit Booths and Displays

The Company may provide funds to an Independent Organization in return for advertisement and/or the lease of space for a booth or other Company display, if the amount to be paid is commercially reasonable (i.e., not more than fair market value), and the payment is not made with the intent to improperly influence purchasing decisions.

3.0 PROCEDURES

3.1 Submitting Requests

Sponsorship requests must be submitted in writing for approval by the Chief Executive Officer and/or Chief Financial Officer and must include the following information:

- The identity of the requesting institution.
- The requesting institution's tax ID number or, if the requester is a not-for-profit organization, a statement that the requesting institution qualifies for tax exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code.
- The location and date(s) of the event.
- The anticipated attendance at the event, by number and type of attendee.
- The amount of support being requested.
- How the Company's support will be used, as well as a general expense breakdown for the event.

3.2 Sponsorship Agreements

All approved sponsorships must be documented in a written agreement with the receiving Independent Organization. The Company may not provide any support to the Independent Organization until an agreement has been fully executed. The sponsorship agreement must state how the support will be utilized and prohibit the recipient from using the support in any other manner. The requesting Independent Organization's form agreement may be used if deemed appropriate by the Legal Department.

3.3 Sponsorship Payments

Sponsorship payments must be made directly to the requesting institution and not to a single HCP or other individual.

3.4 Recordkeeping

Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with Company document retention policies.

POLICY 51: CHARITABLE CONTRIBUTIONS

1.0 PURPOSE AND SCOPE

ImmunityBio may have an interest in providing Contributions for charitable or other philanthropic purposes, such as supporting indigent care, patient education, public education, or the sponsorship of events where proceeds are intended for charitable purposes. This Policy establishes the requirements applicable to charitable Contributions.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval Required

All requests for charitable donations must be reviewed and approved by the Chief Executive Officer and/or Chief Financial Officer. Requests will only be approved that satisfy all criteria outlined in Section 3.0 below. When evaluating a request, the Chief Executive Officer and/or Chief Financial Officer will not consider the past, present, or potential future prescribing or purchasing of Company products.

3.0 APPROVAL CRITERIA

3.1 Appropriate Recipient

The organization that is requesting a charitable donation must qualify for tax exempt status under Section 501(c) of the U.S. Internal Revenue Code. In addition, supporting the recipient organization should be consistent with Company policies and its long-range therapeutic focus and/or the establishment of the Company as a responsible community partner.

3.2 Appropriate Purpose

Charitable contributions are a manifestation of the Company's commitment to being socially responsible and are intended to support worthwhile charitable, educational, or health-related causes in the geographic locations and healthcare communities in which the Company operates.

Contributions must be made for a bona fide charitable purpose, or to support the general fundraising drives of a tax-exempt entity, and without any expectation of return. Contributions must be provided in a manner that does not attempt to exercise control over the charitable cause or the final use of funds provided, or to affect the independence of charitable programs.

The purpose of the funding must be to support general charitable causes or healthcare related activities, or educational activities that help promote excellence in patient care. If the Company receives a benefit in exchange for a donation (e.g., tickets to a charity event), the benefit may not be shared with an HCP but rather must be used by Commercial Representatives or donated back to the charity for use as it sees fit.

For contributions in support of charity events:

3.2.1 The dominant purpose of the event must be to raise money for charity

3.2.2 Any benefits received by the Company (e.g., tickets to a charity event) must be incidental to the main purpose of the donation

3.2.3 The amount of the donation must exceed the value of the opportunity provided to the Company as a donor, and only the excess counts as a charitable donation

Types of funding requests that will not be considered include, but are not limited to:

- Support or payments made directly to individuals, including tickets for HCPs or their spouses or guests to attend charitable events
- Ordinary capital or operating expenses of a recipient
- Building or construction funding
- Support for specific religious activities or beliefs
- Support for political organizations or lobbying activity
- Support for labor unions
- Support for organizations that discriminate based on race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability status

3.3 Procedures

3.3.1 Submitting Requests

Donation requests must be submitted in writing to the Chief Executive Officer and/or Chief Financial Officer for approval and must include the following information:

- The identity of the charitable organization requesting the donation
- The signature of an authorized representative of the charitable organization
- A copy of the charitable organization's Section 501(c) determination letter from the U.S. Internal Revenue Service
- The proposed amount of the charitable donation
- The charitable purpose for which the donation is requested
- The location and date(s) of the charitable event, if applicable

3.4 Donation Agreements

Upon approval of a charitable donation, the Company will enter into a written agreement with the charitable organization. The Company may not provide any support until an agreement has been executed. The agreement may be prepared by the Legal Department, or the requesting institution's form agreement may be used if deemed appropriate by the Legal Department.

3.5 Payments

Charitable contributions must be made directly to the requesting institution and not to an HCP or other individual.

3.6 Recordkeeping

Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with Company document retention policies.

POLICY 52: EDUCATIONAL GRANTS

1.0 PURPOSE AND SCOPE

ImmunityBio believes that Independent Medical Education ("IME") programs, including Continuing Medical Education ("CME") programs, help health care professionals (HCPs) improve patient health. This Policy provides guidelines for ImmunityBio's provision of grants in support of IME programs ("Educational Grants"), in accordance with applicable laws and industry codes of conduct.

Additionally, ImmunityBio believes that providing educational scholarships and fellowships in support or recognition of HCPs and students has a positive impact on the practice of medicine and benefits patient health. This Policy also governs the provision of grants in support of educational scholarships and fellowships.

This Policy does not address requests for grants in support of Investigator-Initiated Studies, which are instead governed by a separate policy.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

2.1.1 All requests for Educational Grants must be reviewed and approved in advance by the Chief Executive Officer and/or Chief Financial Officer.

2.1.2 The Chief Executive Officer and/or Chief Financial Officer will only approve requests that satisfy all of the criteria outlined in Section 2.2, below.

2.1.3 Sales and Marketing personnel may not have any role whatsoever in receiving, reviewing, or approving Educational Grant requests, and Sales and Marketing personnel may not participate in the ImmunityBio grants review process. If a Sales or Marketing Representative exerts influence or attempts to exert influence over the receipt, review, or approval of an Educational Grant request, that influence may result in denial of the request.

2.2 Approval Criteria

2.2.1 Independence

- Requests for Educational Grants must be unsolicited. However, ImmunityBio may identify and publish general topics that it has an interest in funding. Medical Affairs Personnel must never solicit requests for Educational Grants. In addition, Medical Affairs Personnel who receive an Educational Grant request must not in any way suggest to the requesting institution that the request will be approved.
- The IME program must be independent and free from ImmunityBio influence. If ImmunityBio has any influence over an IME program, FDA will consider the program promotional in nature, and the program will therefore be subject to all FDA rules on product promotion.
- The request must be submitted by an independent, reputable third-party provider with a history of conducting scientific or educational programs in accordance with all applicable requirements and guidelines. "Independent"

means that the provider must not be involved in advising or otherwise assisting ImmunityBio with the conduct of its business, including the sale or marketing of its products.

- ImmunityBio may not host or accredit the IME program, nor may ImmunityBio have any control or influence over IME programs, even if the program provider asks for ImmunityBio's assistance. This means that:

2.2.2 ImmunityBio may not condition funding for an IME program on the organizer selecting ImmunityBio-favored speakers, giving favorable treatment to ImmunityBio or ImmunityBio products, criticizing competitors or competitor products, providing collateral benefits, or in any other way biasing the content of the IME program.

2.2.3 ImmunityBio cannot provide any advice or guidance on any aspect of the program, including but not limited to the following:

- Audience
- Venue
- Date
- Type of meal to be served by the provider, if any
- Other logistics (e.g., registration)
- Speaker/faculty selection
- Presentation title
- Educational methods used
- Materials displayed or distributed during the program
- Program content

2.3 Legitimate Need

2.3.1 The grant request must demonstrate an objective, documented need for the proposed IME program. The proposed program must have one of the following purposes:

- To advance medicine, scientific knowledge, or the provision of healthcare in a specific clinical gap, or
- To promote HCP education or serve another genuine educational function that benefits patients.

2.3.2 The following are not considered legitimate needs:

- Support for entertainment or recreational activities
- Specific payment for or sponsorship of modest meals or snacks offered in connection with the IME program (however, the program provider may elect to use the Educational Grant funds generally to furnish a modest meal or snacks for all participants at the event)
- Compensation of attendees for time spent attending the program

2.3.3 Form of Support

- Educational Grants may be made in the form of financial support only.

2.3.4 Reasonable Budget and Appropriate Use of Funding

- The budget submitted for the program must be reasonable and justified.
- The amount of funding provided through an Educational Grant must not exceed the anticipated costs of the activity (by itself, or in combination with other expected sources of financial support from third parties).
- ImmunityBio may provide Educational Grants in situations where ImmunityBio is the sole source of funding or where multiple entities support the IME program. Grants for which ImmunityBio would be the sole source of funding may be subjected to additional scrutiny.
- ImmunityBio does not provide "unrestricted educational grants." This means that the purpose for the educational grant must be designated, and the designated purpose is the only one for which the funds may be used. However, ImmunityBio does not have any control over the funds once they are distributed to the program provider, so the grant agreement should designate how the provider may use the grant funds.

2.4 Supplemental Requests

2.4.1 ImmunityBio may receive a supplement request for funding in connection with an approved grant request. In addition to satisfying the approval criteria discussed in Section B above, it is important that no supplemental support be provided after the IME program has occurred; supplemental funding may be provided only for prospective programs.

2.4.2 If the recipient of an approved Educational Grant determines that they slightly underestimated the amount of funding needed for a single IME program (*i.e.*, the underestimation is no more than 10% of the total budget), the recipient may submit a supplemental grant request to the Chief Executive Officer and/or Chief Financial Officer. If the supplemental request is approved, an amendment to the original grant agreement must be prepared and executed.

2.4.3 Any request for supplemental funding other than a slight underestimation of support needed (*i.e.*, an amount greater than 10% of the total budget) will be considered a new grant request that must receive stand-alone approval from the Chief Executive Officer and/or Chief Financial Officer.

2.5 Enduring Materials

2.5.1 The grant agreement must indicate whether the IME provider will make the IME program available to additional HCPs through the production of Enduring Materials. Memorializing the provider's intent to create Enduring Materials in the grant agreement ensures that ImmunityBio's decision to provide additional funding to support the creation of Enduring Materials is made without any knowledge of the program's favorability to ImmunityBio.

2.5.2 At the beginning of any Enduring Materials that are produced for an IME program, the IME provider must disclose the following information:

- The names of the principal faculty and their credentials
- The type of media used in the Enduring Material
- How the HCPs are to participate in the learning process
- The date of the release and any subsequent updates to the Enduring Material
- The date after which the Enduring Material is no longer certified
- The IME provider should agree to update any Enduring Materials to reflect any new scientific developments, but at a minimum they must be reviewed at least once every three years.
- ImmunityBio may not be involved in providing or distributing IME Enduring Materials.

2.6 Prohibited Activities

2.6.1 Educational Grants must not be based on or linked to the prescribing or purchasing practices of a requesting institution. In other words, Medical Affairs Personnel must not use Educational Grants to generate or reward business from the entity receiving the grant.

2.6.2 ImmunityBio may not receive anything of value in return for providing an Educational Grant. "Anything of value" includes but is not limited to:

- Promotional exhibit booth space
- The opportunity to select a speaker
- The opportunity to host a separate ImmunityBio-sponsored meal for the attendees (even though the independent third-party provider may use the educational grant funds generally to furnish a modest meal or snacks for all participants at the event)

2.6.3 Funding requests that will not be considered include but are not limited to:

- Support or payments made directly to individuals
- Travel or registration fee/expense assistance to attend educational programs
- Ordinary operating expenses of a recipient
- Requests that create a conflict of interest for ImmunityBio
- Building or construction funding
- Support for specific religious activities or beliefs
- Support for political organizations or lobbying activity
- Support for labor unions
- Support for fraternal, service, or veteran's organizations
- Support for organizations that discriminate on the basis of race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability statuses.

2.6.4 Limited Exception: ImmunityBio may provide funding for travel-related expenses in the limited context of medical students, residents, and fellows who attend carefully selected educational conferences (defined to include only major scientific, educational, or policy-making meetings of national, regional, or specialty medical associations) by way of a grant to the sponsoring institution to cover registration fees and travel expenses related to such conferences. The selection of students, residents, or fellows who will receive the funds must be made by their academic training institution, and the funds must be received and disbursed by the institution or accredited sponsor of the conference.

2.7 Procedures for Educational Grants

2.7.1 Requests for Educational Grants must be submitted to the Chief Executive Officer and/or Chief Financial Officer in writing. At a minimum, the request must include the following information:

- The identity and contact information of the requesting institution
- The requesting institution's tax ID number or, if the requester is a not-for-profit organization, a statement that the requesting institution qualifies for tax exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code
- The title, date, and location of the program
- The program agenda
- The anticipated number of attendees
- Whether the program provider is certified by the ACCME or a similar third-party accrediting organization
- The total budget for the program
- The amount of funds being requested
- A description of how the funds will be used
- Comprehensive learning points to be presented at the program
- A program title that fairly represents the scope of the presentation and does not promote ImmunityBio's products under the guise of education

2.7.2 Compliance will review all requests for Educational Grants for completeness. If the request documentation is incomplete, the designated member may contact the requestor and ask for the missing items.

2.7.3 The Medical Affairs Department will communicate approval or denial of a request for an Educational Grant directly to the requestor.

2.8 Grant Agreements

2.8.1 Upon approval of an Educational Grant, ImmunityBio will enter into a written agreement with the independent third-party provider. ImmunityBio may not provide any support to the provider until an agreement has been executed. The agreement will require the program provider to:

- Retain control over the design and conduct of the program

- Conduct the IME program independently, without any influence from ImmunityBio
- Ensure that the IME program is unbiased and objective and addresses all relevant treatment options, rather than focusing on a single product
- Provide meaningful disclosure to the audience (i.e., disclosure that is reasonably calculated to reach the relevant audience in a manner that will alert them to potential biases) at the beginning of the IME program regarding:
    - ImmunityBio's financial support of the program
    - Any significant professional or financial relationships (*i.e.*, relationships that may give rise to an actual or perceived conflict of interest) between ImmunityBio and the individual presenters or moderators (*e.g.*, principal investigator, grant recipient)
    - Whether unapproved uses of products will be discussed
    - Make available a reasonable opportunity for discussion and a question-and-answer session at the end of the program
    - Acknowledge ImmunityBio as a source of funding for the IME program in any written materials
    - Return any unused grant funds to ImmunityBio

2.9 Payments

Grant payments must be made to the IME provider and not directly to any HCP. ImmunityBio will mail or wire all payments to the IME provider. The IME provider is then responsible for paying speaker honoraria and all other IME program expenses.

All funding for Educational Grants is derived from the Medical Affairs Department budget. The check (paper or electronic) must be sent directly to the grant recipient.

If a grant is provided to support a proposed CME program and the program does not receive CME accreditation by the ACCME or a comparable third-party accrediting organization to provide CME credit, the program provider must return the grant funds and/or product to ImmunityBio.

2.10 Accountability

2.10.1 After the IME program, the program provider should furnish ImmunityBio with:

- A general summary of the IME program (not content specific)
- A closeout budget detailing the actual costs of the IME program
- Accurate documentation of grant expenditures

2.10.2 Within thirty days of the IME program that utilized the grant support, the Medical Affairs Department will mail a letter to the grantee and remind them that any unused or unaccounted-for funds must be returned to ImmunityBio within sixty days of the IME program.

2.11 Recordkeeping

Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with this Policy and the Company's document retention policies.

3.0 Policy Requirements for Educational Scholarships and Fellowships

3.1 Review and Approval

3.1.1 All requests for grants in support of educational scholarships and fellowships must be reviewed and approved in advance by the Chief Executive Officer and/or Chief Financial Officer.

3.1.2 Chief Executive Officer and/or Chief Financial Officer will only approve requests that satisfy all of the criteria outlined in Section 3.2 below.

3.1.3 ImmunityBio Commercial Representatives may not have any role in receiving, reviewing, or approving scholarship or fellowship grant requests, nor may they participate in the grants review process for such requests. If an ImmunityBio Commercial Representative exerts or attempts to exert influence over the receipt, review, or approval of a scholarship or fellowship grant request, that influence may result in denial of the request.

3.2 Approval Criteria

3.2.1 To be eligible for approval, scholarship and fellowship grant requests must satisfy the following minimum criteria:

- The grant request must be unsolicited
- The grant request must be submitted by a medical school or medical association, society or trade group or disease-based research, education, or patient advocacy organization (supporting a recipient enrolled in an accredited medical school program)
- The grant request must be in writing and must outline the educational objectives and eligibility requirements
- Opportunities must be open to all candidates in a given geographic area or therapeutic area
- The scholarship or fellowship must not be related to any ImmunityBio product
- The selection of scholarship and fellowship recipients must be completely independent of direct or indirect ImmunityBio influence
- ImmunityBio may not have any involvement in choosing the members of the selection committee. Compensation for members of the selection committee, if any, should be very modest
- Grants for fellowship salaries must be prorated to that portion of the position devoted to non-billable research or teaching

3.2.2 Fellowship and scholarship applicants must already have positions at academic institutions and must (a) be enrolled in a program leading to certification, or (b) hold an educational license at the time of receiving the award.

- ImmunityBio does not provide "unrestricted educational grants." This means that the purpose for the educational grant must be designated, and the designated purpose is the only one for which the funds may be used. However, ImmunityBio does not have any control over the funds once they are distributed to the requesting institution, so the grant agreement should state that the funds will be used for the purpose contained in the request.

3.3 Prohibited Activities

- Scholarship and fellowship grants must never be based on or linked to the prescribing or purchasing practices of a requesting institution.
- ImmunityBio may not receive anything of value in return for providing a scholarship or fellowship grant. Funding is paid directly to the requesting organization, and ImmunityBio must have no involvement with the selection of the funding recipients.

3.4 Procedures for Educational Scholarships and Fellowships

3.4.1 Submitting for Grants Approval

At a minimum, written requests for scholarship and fellowship grants must include the following information:

- The identity of the requesting institution
- The requesting institution's tax ID number or, if the requester is a not-for-profit organization, a statement that the requesting institution qualifies for tax exempt status under Section 501(c)(3) of the U.S. Internal Revenue Code
- An outline of the educational objectives and eligibility requirements
- A description of how the funds will be used
- Compliance will review all scholarship and fellowship grant requests for completeness. If the request documentation is incomplete, the designated member will contact the requestor to ask for the missing information.
- The Compliance will communicate approval or denial of a scholarship or fellowship grant request directly to the requestor.

3.4.2 Executing Agreements

Upon approval of a scholarship or fellowship grant request, ImmunityBio will enter into a written agreement with the recipient. The agreement must be fully executed prior to the date of the program or event. ImmunityBio may not provide any funds to the recipient until an agreement has been executed.

The agreement will require the recipient to use the awarded funds only for the direct expenses of the scholarship or fellowship, and not to subsidize the recipient's existing, routine, or ordinary business expenses.

The agreement will require the recipient to return any unused or unaccounted-for funds to ImmunityBio.

3.4.3 Prohibited Funding

The types of funding requests that will not be considered include but are not limited to:

- Support or payments made directly to individuals
- Ordinary operating expenses of a recipient
- Building or construction funding
- Support for specific religious activities or beliefs
- Support for political organizations or lobbying activity
- Support for labor unions
- Support for fraternal, service, or veteran's organizations
- Support for organizations that discriminate on the basis of race, color, creed, sex, national origin, sexual orientation, age, or veteran or disability statuses.

3.4.4 Payments

Grant payments must be made to the scholarship or fellowship provider and not directly to any HCP or student.

3.4.5 Recordkeeping

Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with this Policy and the Company's document retention policies.

POLICY 53: INVESTIGATOR-INITIATED TRIALS

1.0 PURPOSE AND SCOPE

ImmunityBio may choose to provide support for studies sponsored by outside investigators or institutions that advance medical and scientific knowledge and are of interest to ImmunityBio, referred to as Investigator-Initiated Trials ("**IITs**"). These studies can generate important information about ImmunityBio products as well as valuable medical and scientific information that may lead to improvements in clinical care, the development of new treatments, and better delivery of healthcare to patients. ImmunityBio may provide support for an IIT through a grant of funding, product, or both.

This Policy describes the requirements that apply to grants in support of IITs. It does not address ImmunityBio-sponsored studies, including post-registration clinical trials that are initiated by ImmunityBio and for which ImmunityBio provides technical and scientific support. This Policy also does not apply to the provision of ImmunityBio investigational products for expanded access (i.e., "compassionate use").

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

2.1.1 All IIT grant requests must be reviewed by the IIT Review Committee ("**IIT Committee**"), the membership and operating procedures for which are established in the *IIT Committee Charter*.

2.1.2 The IIT Committee will only approve grant requests that satisfy all of the pre-determined, objective criteria identified in Section 2.2 below.

2.1.3 The Sales and Marketing Departments may not be involved in ImmunityBio's IIT grant making functions. IITs may in no way be supported or funded by the Sales or Marketing Departments, and Sales and Marketing personnel may not attempt to influence a decision to award an IIT grant to an HCP based on the potential impact on ImmunityBio product sales. Sales and Marketing personnel also may not deliver IIT grant payments to grant recipients.

2.2 Approval Criteria

2.2.1 Scientific Merit and Feasibility

The proposed IIT must have scientific merit, not be redundant or duplicative of prior research, and be intended to contribute knowledge to the medical community (that is, to generate data that is intended to be published in a peer-reviewed journal and/or presented at a medical conference).

The research proposal must be scientifically sound, including the primary research goal, the human subject enrollment criteria, justification for numbers of subjects to be enrolled, planned completion date, and statistical approach.

2.2.2 Consistency with Company Strategy

The proposed IIT must relate to ImmunityBio's areas of therapeutic interest, as identified by Medical Affairs.

2.2.3 Compliance with Applicable Laws and Standards

The IIT grant request must certify that the study will be conducted in compliance with recognized scientific and ethical standards as well as all applicable laws and regulations, including but not limited to:

- FDA Good Clinical Practices
- HHS Federal Policy for the Protection of Human Subjects ('Common Rule')
- US National Institutes of Health Office for Human Research Protections
- the federal policy "Clinical Trials Registration and Results Information Submission"
- applicable guidances from the Expert Working Group (Efficacy) of the International Conference on Harmonisation of Technical Requirements for Registration of Pharmaceuticals for Human Use (ICH), including ICH E6: Good clinical Practice: Consolidated Guidance
- the Physician Payment Sunshine Provision of the Patient Protection and Affordable Care Act

3.0 COMPLYING WITH ANTI-KICKBACK LAWS

3.1 Independence

3.1.1 ImmunityBio does not solicit IIT grant requests from specific individuals or institutions, though the Company may make publicly available information about ImmunityBio's areas of interest for IITs.

3.1.2 All IIT protocols must be developed by the Sponsor-Investigator. The Sponsor-Investigator is responsible for selecting participating sites and investigators, securing review and approval of the study by a qualified institutional review board or independent ethics committee, and managing the publication of study data.

3.1.3 ImmunityBio may not design the study, write the protocol, provide technical or operational support, or be actively involved in the conduct of the research. ImmunityBio may, however, track study progress.

3.2 Qualified Sponsor-Investigator

3.2.1 The Sponsor-Investigator must:

- Be qualified in terms of education and experience to conduct the proposed research
- Have adequate available research time to oversee and carry out the proposed research
- Work at an institution that has resources suitable for the proposed research
- Have never been disqualified and must not be currently undergoing FDA's process for disqualification of an investigator
- Not have a conflict of interest that could interfere with the conduct of the proposed research

3.2.2 Reasonableness of Study Budget

- The proposed study budget must be reasonable and include a description of how funds reflect fair market value for costs directly associated with the proposed research.

3.3 Form of Support

3.3.1 ImmunityBio's support for IITs may take one of the following forms, in order of preference:

- Provision of product only
- Provision of product, plus financial support
- Financial support only, provided that ImmunityBio does not incur the obligations of a Sponsor and the amount of financial support corresponds to a line item budget expense (other than for study product)

3.3.2 An IIT grant may include funding for publication costs, including manuscript preparation, if these items are specifically documented in the IIT Agreement and associated project budget. ImmunityBio must decide before the grant is awarded whether to include publication support. ImmunityBio cannot make this decision after completion of the study, as a third party could conclude that ImmunityBio's decision was based on whether the results of the study were favorable to an ImmunityBio product.

4.0 SPONSOR-INVESTIGATOR'S RESPONSIBILITIES

4.1 Compliance with Regulatory Requirements

4.1.1 The Sponsor-Investigator is responsible for all required regulatory reporting associated with the IIT. Specifically, where local laws and regulations require, IITs must be reported to the appropriate authorities, and, if necessary, regulatory approval should be obtained by the Sponsor-Investigator. In addition, where required by local laws and regulations, the Sponsor-Investigator must submit progress reports to the appropriate regulatory bodies.

4.2 Ethics Committee Approval

4.2.1 For all IITs, ethics committee approval must be obtained as required by local laws and regulations. The Sponsor-Investigator is responsible for obtaining all required approvals.

4.2.2 If ImmunityBio will ship study materials or commercially labeled product directly to an investigator, confirmation of ethics committee approval must be obtained before shipment.

4.2.3 If ImmunityBio intends to ship study materials or commercially-labeled product to a coordinating group which will further distribute the product to individual investigator sites, ImmunityBio must receive assurance from the coordinating group that ethics committee approval will be obtained from each investigator site before the coordinating group shipping the product to that site.

4.2.4 For all IITs, ImmunityBio also requires the Sponsor-Investigator to submit re-approvals to ImmunityBio during the course of the trial, if required by the ethics

committee or by local laws and regulations, as a condition of ImmunityBio's continued support.

4.3 Informed Consent

4.3.1 The Sponsor-Investigator is responsible for obtaining valid informed consent in writing from all human participants in the IIT. ImmunityBio will not provide sample informed consent language, nor will ImmunityBio verify the signed informed consents or the process followed by an investigator to obtain informed consent.

4.4 Monitoring

4.4.1 The Sponsor-Investigator is responsible for monitoring the study site(s) according to local laws and regulations.

4.5 Adverse Event Reporting to ImmunityBio

4.5.1 For On-Label IITs, the Sponsor-Investigator is responsible for reporting to ImmunityBio all suspected (*i.e.*, reasonable possibility of causality) Adverse Events.

4.5.2 For Off-Label IITs, the Sponsor is responsible for reporting to ImmunityBio all Adverse Events, regardless of causality.

4.5.3 ImmunityBio may also request that additional safety information be reported to ImmunityBio.

4.5.4 Any Adverse Events must be reported in accordance with the timeframe set forth in the IIT Agreement.

4.6 Publication or Presentation

For all IITs, ImmunityBio expects the Sponsor-Investigator to prepare final work product in the form of a report, manuscript, or abstract. The author must identify the funding source for any assistance received for the final work product.

ImmunityBio supports the exercise of academic freedom and encourages the Sponsor-Investigator to publish the final work product, whether or not the results are favorable to an ImmunityBio product. ImmunityBio's intellectual property counsel (Legal Department) must review the final work product before publication.

4.7 Prohibited Activities

IIT grants will not be used for promotional purposes, nor will they be provided to establish or improve ImmunityBio's relationship with an HCP, gain or improve access to an HCP, reward past prescribing habits, or influence future prescribing habits.

ImmunityBio does not conduct ROI analyses in connection with IIT grants.

Medical and Clinical Personnel may not make any oral or written commitments that an IIT request will be approved and must not attempt to influence the approval process in any manner.

4.8 Procedures

4.8.1 IIT grant requests must be submitted to the IIT Committee in writing and must provide all of the following information:

- Scientific rationale

- Scope of the study
- Objective of the study (including whether the product will be used On-Label or Off-Label)
- Primary efficacy and safety measures
- Methodology, including patient selection criteria, study design, sample size justification, dosing (if applicable), and a data analysis plan
- Data reporting plan
- Nature and amount of support requested
- Projected timeline
- Curriculum Vitae for all investigators

4.8.2 If a request is missing any required information, the IIT Coordinator may contact the requestor to seek supplementation and/or clarification. An incomplete IITS grant request will not be approved.

4.8.3 If the IIT grant request is approved, the scientific rationale for providing support must be documented. The IIT Coordinator will notify the Sponsor-Investigator of the approval.

4.9 Executing Agreements

4.9.1 The Medical Affairs Department is responsible for working with the Legal Department to prepare IIT Agreements for all approved IIT grants.

4.9.2 All IIT Agreements must:

- Identify the Sponsor-Investigator
- Describe the nature of ImmunityBio's support for the study
- Require the Sponsor-Investigator to inform ImmunityBio about any change in the Sponsor-Investigator's status, such as loss of license or disqualification from conducting studies
- Require the Sponsor-Investigator to provide ImmunityBio with any necessary ethics committee approvals
- Prohibit the Sponsor-Investigator from billing any study subject or third party for product provided free of charge by ImmunityBio
- Document any special requirements for product destruction or disposition at the end of the study
- Require any necessary disclosures/documentation from the Sponsor-Investigator for the purpose of appropriate reporting under applicable transparency laws and regulations
- Clearly identify all Adverse Event reporting requirements and responsibilities that the Sponsor-Investigator will have, including establishing a timeframe for reporting such Adverse Events to ImmunityBio

- Prohibit publication of the final work product produced at the close of the study (e.g., report, manuscript, abstract) until ImmunityBio's intellectual property counsel has reviewed it
- Require the Sponsor-Investigator to retain all document-archiving responsibilities for the study

4.10 Labeling and Distributing Study Product

4.10.1 Products provided for use in an IIT must be labeled and shipped in accordance with applicable laws and regulations. When IITs are conducted under a U.S. Investigational New Drug ("IND") application, the study drug must be labeled as "investigational material," as required by FDA regulations. When IITs are conducted in the U.S. but not under an IND, the IIT Agreement must require the Sponsor-Investigator to use the product according to clinical standards and only for the requested and approved purpose of the IIT.

4.10.2 ImmunityBio must document all product shipments made to or received back from an investigator or institution. Any product destruction or disposition at the end of a study must be conducted in accordance with the terms of the IIT Agreement. The Sponsor-Investigator is responsible for communicating these requirements to each investigator. ImmunityBio is not responsible for verifying product accountability performed by the Sponsor-Investigator.

4.10.3 At the conclusion of the study, any unused product must be returned or destroyed as provided by the IIT Agreement. In the event of destruction, documentation of destruction must be provided to ImmunityBio.

4.11 Payments

4.11.1 Where ImmunityBio provides funding in support of an IIT, payment must be made to the Sponsor-Investigator's institution and must be sent directly from ImmunityBio.

4.11.2 Payments are made at agreed upon milestones and upon receipt of an invoice as work is completed, with final payment withheld until completion of the study and submission of the final deliverables.

4.11.3 At the conclusion of the study, any unused funds must be returned to ImmunityBio.

4.12 Recordkeeping

4.12.1 Documentation of both approved and rejected requests will be maintained, including reasons for approval or rejection, in compliance with this Policy and the Company's document retention policies.

POLICY 54: INTERACTIONS WITH PATIENTS AND PATIENT ORGANIZATIONS

1.0 PURPOSE AND SCOPE

From time to time, Medical Affairs Personnel may interact with patients (and other consumers) and patient organizations. This Policy governs such interactions.

2.0 POLICY REQUIREMENTS

2.1 General Standards

2.1.1 To protect patient privacy, confidential medical information must be handled as described in the Company's privacy policies.

2.1.2 Medical Affairs Personnel must not share non-public information about ImmunityBio's operations or activities with patients unless specifically permitted by this or other policies.

2.2 Consumer Inquiries That Require Special Handling

2.2.1 If a consumer reports an adverse event associated with an ImmunityBio product, the Medical Affairs Personnel who receives the report must adhere to the policies and procedures set forth in the Company's policies for handling adverse event reports.

2.2.2 If a consumer requests information about an ImmunityBio product, the Medical Affairs Personnel who receives the request must direct the consumer to contact their HCP.

2.2.3 Requests for financial information about ImmunityBio must be referred to the Finance Department.

2.2.4 The following types of communications must be directed to the Legal Department:

- Communications from a doctor, hospital, or any individual alleging a legal claim against ImmunityBio.
- Communications from an attorney, paralegal, or any other employee of any law firm on any subject related to ImmunityBio or its products.
- Communications from patients when they indicate they have hired an attorney or are considering hiring an attorney for any reason.

2.3 Interactions at patient Conventions, Health Fairs, Support Groups and Advocacy Groups

Interactions with patients at patient conventions, health fairs, support groups, and advocacy groups are subject to the following requirements:

- The target audience and event topic must be consistent with the approved indications for the ImmunityBio products and/or their disease states that will be discussed.
- All communications with attendees must be consistent with FDA-approved product labeling. **Off-Label and Pre-Approval communications are strictly prohibited.** If a patient requests such information, Medical Affairs Personnel must refer the patient to their HCP.

- Unsolicited Requests regarding Off-Label or Pre-Approval information received from HCPs in attendance at an event must be handled in accordance with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.
- Medical and Clinical Personnel must never offer any specific medical advice to patients, even if asked. Medical and Clinical Personnel should always advise patients to discuss their personal medical situations with their HCPs.
- All funding of patient events must comply with the Company's policies regarding sponsorships.
- Medical Affairs Personnel must be clearly identified as such (*e.g.*, any name tags should indicate employment by ImmunityBio). Additionally, any written materials must be clearly identified as ImmunityBio materials.
- If a Medical Affairs Personnelreceives an adverse event report, it must be handled as described in the Company's adverse event policies.
- Any written materials to be used by Medical Affairs Personnel during the event must be approved in advance by the MRC Committee for direct-to-consumer use. Any verbal communications by Medical Affairs Personnel must be consistent with the MRC-approved materials and any MRC-approved talking points.
- Any items to be distributed to patients must be pre-approved by the MRC for direct-to-consumer distribution. Examples of patient-education items that may receive approval, if they are not of substantial value, include:
    - Informational sheets and brochures
    - patient self-assessment and tracking tools
    - Written materials that inform patients about adherence to medical regimens or healthy lifestyle choices
    - As discussed in the Company's policies on privacy, all consumer interactions should be conducted in a way that protects patient privacy. Medical Affairs Personnel should avoid contact with any patient-identifiable information ("PII"), and PII should not be exposed to the public. For example, if name tags will be used at the event, they must be filled out upon the attendees' arrival rather than being prepared in advance from a patient list.

2.4 Interactions with Patient Organizations – General Standards

2.4.1 All interactions with patient organizations shall be done in a transparent manner whereby all arrangements and agreements are clearly expressed and well documented. Additionally, ImmunityBio shall encourage patient organizations to be transparent with their members, and with third parties with which they interact, about the funding received from ImmunityBio and any arrangements with ImmunityBio.

2.4.2 Interactions with patient organizations must comply the Company's privacy policies.

2.4.3 ImmunityBio may not request or require, as a condition of funding or otherwise, that any patient organization promote ImmunityBio or its products to its membership, to patients generally, to regulators, HCPs, formulary committees, payers, or any third party. In addition, ImmunityBio may not request or require that patient organizations advocate for the coverage, coding, or pricing of any ImmunityBio investigational or approved product.

2.4.4 ImmunityBio may not use patient organizations to obtain confidential competitor information from the organizations or use the organizations to help direct patients to use ImmunityBio products, including new patients or switching from other therapies.

2.5 Respecting the Values and Independence of Patient Organizations

All interactions with patient organizations should be consistent with the patient organization's mission, adhere to high ethical standards, and be consistent with the best interests of patients. The independence of the patient organization must be respected at all times. ImmunityBio shall never pressure or require any patient organization, or member thereof, to act in a manner that is not aligned with the goals and mission of the organization. Although ImmunityBio works *with* patient organizations, and the interests of ImmunityBio and patient organizations may align, these organizations do not work *for* or *on behalf of* ImmunityBio. When working with patient organizations, ImmunityBio shall ensure that both the involvement of the Company and the nature of the involvement are clear from the outset.

2.6 Engaging Patient Organizations as Consultants or Service Providers

It may become necessary to engage a patient organization through advisory boards or other working group meetings as consultants. The activity sponsor must consult with the Compliance Department before engaging a patient organization, as it may be warranted to provide compensation for the services provided or business incidentals such as travel and expenses. If services are provided by a patient organization, the services shall be reflected in a written agreement that obligates the patient organization to disclose accurately their relationship with ImmunityBio and to comply with all applicable legal requirements.

2.7 Providing Support to Patient Organizations

2.7.1 ImmunityBio may provide financial support to patient organizations for meetings or other activities provided that the primary purpose of the activity is professional, educational, or scientific in nature, or otherwise supports the service mission of the patient organization. Donations should be unsolicited requests and the Chief Executive Officer and/or Chief Financial Officer review and approve all requests.

2.7.2 ImmunityBio may not support, financially or otherwise, patient organizations or organization events that are purely social in nature or that constitute entertainment.

2.7.3 Support for patient organizations may be in the form of sponsorships or contributions and must comply with guidelines established in applicable Company policies. All financial or other support for patient organizations shall be documented in a written agreement setting out the nature of the support and the purpose of the activity that is being funded. ImmunityBio shall not require any patient organization to accept funding from ImmunityBio only. ImmunityBio shall not provide more than 49% of an organization's total funding needs or more than 49% of an organization's event unless approved in advance by the Compliance Department.

- Providing funding to an organization shall not be linked or tied to access to ImmunityBio clinical trials or products. Any meals or refreshments provided by ImmunityBio to patient organizations and patients should be modest as judged by local standards and shall not exceed $65 for lunch or $145 for dinner (in high-cost cities $85 for lunch or $170 for dinner), in each case per person including food, beverages, tax, and gratuity.

POLICY 55: INTERACTIONS WITH PAYERS

1.0 PURPOSE AND SCOPE

In the U.S., insurance coverage and reimbursement for pharmaceutical products is provided by various public and private entities, including government and commercial payers. ImmunityBio is committed to providing timely, accurate, and credible information to representatives of the payer community in accordance with applicable laws, regulations, and industry guidance.

For purposes of this Policy and consistent with FDA guidance, the term "payer" means an organization involved in the coverage, payment, reimbursement and/or funding of healthcare services for patients. Payers include health insurance companies, health plans, healthcare programs, formulary committees (e.g., pharmacy and therapeutics committees), drug information centers, pharmacy benefit managers and other similar entities that review scientific assessments to make drug selection, formulary management and/or coverage and reimbursement decisions on a population basis for healthcare organizations.

2.0 POLICY REQUIREMENTS

2.1 Review and Approval

Any materials to be used by Medical Affairs Personnel during interactions with payers must be reviewed and approved in advance by the MRC Committee; all oral statements made to payers must be based on MRC-approved materials and must include all relevant information contained in the MRC-approved materials.

If a payer makes a specific unsolicited request for Off-Label or Pre-Approval information that is outside the scope of the interaction, only Medical Affairs Personnel may respond to the request and must do so in accordance with *POLICY 43: RESPONDING TO UNSOLICITED REQUESTS FOR MEDICAL INFORMATION*.

2.2 On-Label and Disease State Information

Appropriate Medical Affairs Personnel may proactively communicate On-Label medical and clinical information about ImmunityBio products to payers, as well as disease state information that is not drug-specific. All such information must be truthful, accurate, complete, and not misleading.

2.3 Pre-Approval Communications Related to an Investigational Product or New Indication of an Approved Product

2.3.1 Content of Communications

- When ImmunityBio intends to seek FDA approval for an investigational product, or for a new use of an approved product, it is appropriate for Medical Affairs Personnel (in conjunction with Market Access personnel) to proactively communicate to payers certain information about such products/uses to help them plan and budget for future coverage and/or reimbursement decisions. These communications must be unbiased, factual, accurate, non-misleading, non-promotional in tone, and should not contain promotional elements (e.g., brand colors or graphics), and accompanied by a statement that the information is being provided to a payer, formulary committee, or similar entity for the purpose of providing information in support of planning and budgeting for future coverage and/or reimbursement decisions.

2.3.2 The following types of Pre-Approval information may be communicated by Medical Affairs Personnel:

- Product information (e.g., drug class, active pharmaceutical ingredient, etc.)
- Information about the indication sought, such as information from the clinical study protocol(s) about endpoint(s) being studied and the patient population under investigation (e.g., number of subjects enrolled, subject enrollment criteria, subject demographics)
- Patient utilization projections (e.g., epidemiological data projection on incidence and prevalence)
- Factual presentations of results from clinical or preclinical studies (i.e., no characterizations or conclusions should be made regarding the safety or effectiveness of the product)

2.3.3 Market Access personnel may be permitted to discuss other Pre-Approval information, such as product pricing and product-related support programs. Medical Affairs Personnel should not participate in such discussions.

2.4 Required Context

2.4.1 When communicating the above information, the following additional context should be included:

When discussing an investigational product:	When discussing an unapproved use of an approved product:
1. A clear statement that the product is under investigation and that the safety or effectiveness of the product has not been established 2. Information related to the stage of product development (e.g., the phase of clinical trial in which the product is being studied; timing of submission for FDA marketing authorization) 3. Material aspects of study design/methodology and material limitations of any factual presentations of study results	1. A clear statement that the product has not yet been approved for the use being discussed and that the safety and effectiveness of the product for such use have not been established 2. The stage of product development for the new use 3. Material aspects of study design/methodology and material limitations of any factual presentations of study results 4. A prominent disclosure of the FDA-approved indication 5. A copy of the current Prescribing Information

2.5 Responsibility to Update

If any information provided to payers becomes outdated as a result of significant changes or as a result of new information regarding the product (e.g., failure to meet primary efficacy endpoint in a phase 3 trial) or its review status (e.g., an application is determined to not be ready for approval upon completion of the review cycle, a study is placed on clinical hold, etc.), ImmunityBio must promptly update the payers.

2.6 Training

The communication of proactive Pre-Approval information to payers requires specific training to ensure that all individuals engaged in the presentation have the necessary background and expertise to understand and effectively communicate the information. Accordingly, all Medical Affairs Personnel who are authorized to proactively present Pre-Approval information to payers must be appropriately trained in advance.

2.7 Communication of Healthcare Economic Information of an Approved Product Indication

2.7.1 Definition

- ImmunityBio may proactively communicate to payers truthful and non-misleading healthcare economic information ("HCEI") that relates to an approved indication of an ImmunityBio product.
- HCEI pertains to the economic consequences related to clinical outcomes of treating a disease (or specific aspect of a disease) or preventing or diagnosing a disease.
- HCEI is defined as any analysis that describes the economic consequences (including, but not limited to, monetary costs or resource utilization), which may be based on the separate or aggregated clinical consequences of the represented health outcomes, of the use of a drug.
- HCEI may include comparative analyses of the economic consequences of a drug's clinical outcomes to alternative options (including the use of another drug) or to no intervention.
- Because HCEI is defined in terms of economic consequences, HCEI materials should be supported with a study (or economic model analysis of a clinical study) that includes one or more endpoints measuring an economic outcome. If the endpoints measure only a clinical outcome rather than an economic outcome, they would likely not be able to support an HCEI presentation.

2.7.2 Related to an Approved Indication

- HCEI must be "related to an approved indication," meaning information that relates to the disease or condition, manifestation of the disease or condition, or symptoms associated with the disease or condition in the patient population for which the drug is indicated in the FDA-approved labeling.
- Examples of HCEI analyses that may be considered related to an approved indication include:

2.7.3 Based on Competent and Reliable Scientific Evidence

- All components of the HCEI, including all inputs or assumptions, must meet the Competent and Reliable Evidence ("CARSE") standard. HCEI must also include all appropriate background and contextual information necessary to allow payers to understand the HCEI presented. Making an HCEI claim that is not supported by CARSE could potentially be viewed by a third party as false or misleading and/or engaging in improper promotion.
- Any clinical benefit claims made during a presentation of HCEI must meet the substantial evidence standard.

2.7.4 Truthful and Not Misleading

- HCEI must be truthful and non-misleading. It is thus important to provide all relevant contextual information and any necessary disclosures, such as sources of potential bias, when presenting HCEI. Appropriate contextual information may include:

Study Design & Methodology	Generalizability	Limitations	Sensitivity Analysis
• Type of Analysis • Modeling • Patient Population • Perspective/Viewpoint • Comparator • Time Horizon • Outcome Measures • Cost Estimates • Assumptions	• Applicability of HCEI obtained in one healthcare setting or patient population to another	• Factors that may affect interpretability and reliability	• Address uncertainty from data sources, extrapolation, or analytical methods

- HCEI presentations should also incorporate important risk information from the Prescribing Information (i.e. fair balance) and disclose any additional risk information related to the clinical assumptions in the economic analyses that

vary from the FDA-approved labeling (e.g., risks observed in a particular patient subgroup).

2.7.5 Presented to a Payer, Formulary Committee, or Similar Entity

- HCEI may only be presented to payers, formulary committees, or similar entities engaged in selecting drugs for coverage of reimbursement. HCEI materials may NOT be presented to HCPs in their capacity of making individual prescribing decisions.
- Each HCEI presentation should include a disclaimer that the presentation contains HCEI and is being made under FDA's Final Guidance, *Communications with Payers, Formulary Committees, and Similar Entities*.

2.7.6 Training

- The communication of HCEI requires specific training to ensure that all individuals engaged in the presentation have the necessary background and expertise to understand and effectively communicate the information. Accordingly, all Medical Affairs Personnel who are authorized to present HCEI must be appropriately trained in advance.

2.7.7 Meals and Items of Value

- Meals with payers are subject to *POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS*, *POLICY 45: PROVIDING ITEMS OF VALUE PROVIDED TO HEALTHCARE PROFESSIONALS, and POLICY 63: COMPLIANCE WITH STATE LAWS*.
- ImmunityBio representatives may not provide recreation or entertainment activities to payers.

POLICY 56: INTERACTIONS WITH THE MEDIA AND THE FINANCIAL COMMUNITY

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to providing timely, accurate, and credible information to representatives of the media and the financial community. To ensure that clear and accurate information is disseminated in compliance with securities laws and other applicable laws and regulations, communications with media and financial community representatives on behalf of Company must be carefully managed and planned.

This Policy governs Medical Personnel's interactions with media and financial community representatives concerning the Company, its related businesses, its financial status, and/or its products.

2.0 POLICY REQUIREMENTS

2.1 Interactions with the Media

Corporate Communications is responsible for all Company communications with the media. If you receive any type of inquiry from a representative of the media, you must direct the inquiry to Corporate Communications. This rule applies to inquiries received in any format or through any medium, such as written or electronic correspondence, in-person communications, or telephone calls.

You may not proactively supply any Company information directly to a representative of the media unless you are directed to do so by the responsible department or individual. This rule applies to all types of communications with the media, including interviews as well as discussions at events or forums where representatives of the media will be present.

2.2 Interactions with the Financial Community

The Finance Department and other senior Company executives are responsible for all Company communications with representatives of the financial community. If you receive any type of inquiry from a representative of the financial community, you must direct the inquiry to Investor Relations. This rule applies to inquiries received in any format or through any medium, such as written or electronic correspondence, in-person communications, or telephone calls.

You may not proactively supply any Company information directly to a representative of financial community unless you are directed to do so by the Finance Department. This rule applies to all types of communications with the media or financial communities, including interviews as well as discussions at events or forums where representatives of the media or financial communities will be present.

POLICY 57: RECEIVING ITEMS OF VALUE FROM THIRD PARTIES

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to treating fairly and impartially all persons and firms with whom it does business. ImmunityBio requires that all Medical Affairs Personnel avoid situations or relationships that may be harmful or detrimental to the best interests of ImmunityBio and might result, or appear to result, in a conflict of interest. Accepting an item of value from an HCP or other third party may create the false impression that ImmunityBio will give preferential treatment to the giver.

This Policy governs the handling of items of value offered to Medical Affairs Personnel by HCPs and other third parties.

2.0 POLICY REQUIREMENTS

2.1 Requirements

Just as there are specific legal and ethical guidelines governing the giving of items of value to HCPs, Medical Affairs Personnel also must follow all applicable legal and ethical guidelines in any situation where an HCP or other person doing business with ImmunityBio offers a gift or other item of value to a Medical Affairs Personnel. Medical Affairs Personnel must avoid situations in which their personal interests may conflict, or appear to conflict, with the interests of ImmunityBio. To that end, Medical Affairs Personnel must:

2.1.1 Deal with HCPs and others doing or seeking to do business with ImmunityBio in an objective, professional, and fair manner, without favor or preference based upon any considerations other than the best interests of the Company;

2.1.2 Not solicit items of value from third parties;

2.1.3 Not accept money from third parties;

2.1.4 Not accept gifts or items of value that could influence, or be perceived to influence, business decisions. Medical Affairs Personnel may accept items of value if they do not influence or appear to influence the individual's business judgment. In determining whether an item of value may influence or appear to influence business judgment, Medical Affairs Personnel should consider the magnitude of the item's value, as well as the frequency or any patterns related to the giving of items of value. Receiving an item of value must not be predicated on a promise for favorable business treatment or any other nexus to business decisions. Gifts or other items of value may not be offered or exchanged under any circumstances with government employees;

2.1.5 Not allow themselves to be placed in a position where a conflict of personal interest and ImmunityBio's interest exists or appears to exist; and

2.1.6 Act in accordance with the ImmunityBio Code of Ethics and consult applicable Company policies for additional guidance regarding their behavior in situations that involve conflicts of interest.

2.2 No Exceptions

There is no "holiday" exception to the above policy. Medical Affairs Personnel may not accept anything of value in connection with holidays or other special occasions that is not permitted during other times of the year. There is no "out-of-pocket," "personal," or

"friend" exception to the above. Accordingly, no Medical Affairs Personnel may accept anything of value that is not otherwise permitted above.

POLICY 58: HANDLING THIRD PARTY INFORMATION

1.0 PURPOSE AND SCOPE

ImmunityBio respects the confidential, proprietary, and legally protected information of third parties, including ImmunityBio's competitors. ImmunityBio does not use third parties' Confidential Information (defined as any information owned by a third party that has not been disclosed publicly) or other inappropriate information to advance ImmunityBio' business objectives unless otherwise agreed to in a confidential disclosure agreement between the parties. ImmunityBio expects other companies to respect its Confidential Information.

This Policy applies to the handling of third-party information by all Medical Affairs Personnel.

2.0 POLICY REQUIREMENTS

2.1 Former Employer Confidential Information

All ImmunityBio Representatives are required to comply in all respects with any agreements entered into with former employers, including any provisions regarding former employer Confidential Information. Former employer Confidential Information is proprietary to the former employer and may include legally protected trade secrets. Using or disclosing former employer Confidential Information may be a crime and could create legal liability for the ImmunityBio Representative and the Company.

ImmunityBio Representatives must not bring to ImmunityBio or introduce into any ImmunityBio system and former employer Confidential Information, disclose former employer Confidential Information to any party, including any other ImmunityBio Representative or agent of ImmunityBio, either in writing or verbally, or use former employer Confidential Information while performing their job responsibilities at ImmunityBio.

If an ImmunityBio Representative has questions about whether certain information qualifies as former employer Confidential Information, the ImmunityBio Representative should consult the Legal Department.

2.2 Third Party Confidential Information

2.2.1 General Rule. ImmunityBio personnel must not solicit or receive third party Confidential Information, except as provided below. By way of example, ImmunityBio Representatives may not misrepresent, conceal, or falsify their identity to obtain access to third party Confidential Information, such as by logging on to a competitor website as an HCP or creating a fraudulent identity to access a social networking website to gain third party Confidential Information. ImmunityBio Representatives also may not request that other parties engage in deceptive behavior on their behalf. If a third-party volunteers third party Confidential Information, the ImmunityBio Representative must decline to accept it.

2.2.2 Exception. There may be legitimate business circumstances where it is appropriate to receive third party Confidential Information. Before doing so, ImmunityBio Representatives must contact the Legal Department, which will evaluate whether it is appropriate to receive the information and will ensure that ImmunityBio enters a confidentiality agreement with the third party prior to receiving the information.

ImmunityBio Representatives must comply with the terms of the confidentiality agreement.

2.2.3 Inadvertently Received Third Part Confidential Information. If an ImmunityBio Representative inadvertently receives third party Confidential Information, he or she must not do any of the following:

- Write down or otherwise memorialize the information (if it was received orally), or copy the information (if it was received in writing);
- Share, transfer, or disclose the information to anyone else, including other ImmunityBio Representatives; or
- Use the information in performing his or her job.

Any ImmunityBio Representative who inadvertently receives third party Confidential Information should immediately contact the Legal Department to discuss its appropriate destruction.

2.3 Non-Confidential Competitive Intelligence Information

Public information about competitors, HCPs, suppliers, and other third parties is readily available through the internet, published articles, price bulletins, advertisements, brochures, public presentations, securities filings and other publicly available sources. It is generally not unethical or illegal to possess or use such public information in conducting ImmunityBio business. ImmunityBio Representatives may gather and use public third-party information in furtherance of ImmunityBio business so long as it is gathered and used in an ethical and lawful manner and in full compliance with Company policies.

If an ImmunityBio Representative has any questions about what constitutes public third-party information or how to gather and use it in an ethical and legal manner, the ImmunityBio Representative should consult the Legal Department.

POLICY 59: INTERACTIONS WITH GOVERNMENT REPRESENTATIVES

1.0 PURPOSE AND SCOPE

As a company operating in the highly regulated pharmaceutical industry, ImmunityBio recognizes that the government is a critical stakeholder, along with HCPs, consumers, payers and other entities. Interactions between ImmunityBio and government agencies or representatives, including HCPs employed by the Department of Veterans Affairs ("VA"), Department of Defense ("DoD"), and Indian Health Service ("IHS"), must be thoughtful, carefully arranged, and controlled. Interactions with federal employees are governed by the Standards of Ethical Conduct established by the Office of Government Ethics ("OGE"), other government-wide OGE regulations, agency-specific regulations and policies, and institution and site-specific policies and procedures.

This Policy provides guidelines for ImmunityBio Medical Affairs Personnel interactions with government agencies and representatives.

2.0 POLICY REQUIREMENTS

2.1 General Standards

ImmunityBio is committed to engaging in appropriate interactions with government agencies and representatives. ImmunityBio Medical Affairs Personnel must not under any circumstances attempt to improperly influence federal, state or local government personnel, or give government personnel any form of payment or gift in order to improperly advance ImmunityBio's commercial interests with the government. In particular, ImmunityBio Representatives must not make, offer, or promise any payment, gift, service, or anything of value (directly or indirectly) that is intended to improperly influence any government personnel's actions. This includes obtaining restricted information from the government or securing favorable regulatory treatment.

Medical Affairs Personnel must not attempt to control or unduly influence the approval process in any manner. Sponsorships will never be based on or linked to the prescribing, purchasing, or reimbursement policies of the requesting organization.

Requests that create a conflict of interest for the Company, either real or perceived, will not be considered.

2.2 Interactions with Department of Veterans Affairs Personnel

2.2.1 General Guidelines

- Interactions with Veterans Affairs ("VA") personnel at a VA medical center are generally permitted by appointment only. Appointments must be made in advance.
- VA personnel are not permitted to accept any gifts or items of value, except for educational items (e.g., medical textbook) that do not exceed $20 in value (not to exceed $50 in aggregate during any calendar year).
- Providing or subsidizing entertainment or recreation is strictly prohibited.
- Providing meals or refreshments at VA facilities is strictly prohibited. At all locations other than on-site at a VAMC facility, the value of any meals/refreshments provided to an individual VA employee must comply

with the requirements in Section 2.2.5 above. The spending limit requirements may not be circumvented by having the VA employee pay the difference between the actual cost of the meal or refreshment and the dollar limits above. In addition, meals or refreshments may never be provided to a VA employee's guests (e.g., family members).

- In the event of a conflict between the above provisions and state law, the more restrictive requirement applies. Consult *POLICY 63: COMPLIANCE WITH STATE LAWS*.

2.3 Interactions with Other Government employees

2.3.1 Medical Affairs Personnel must comply with the following rules with respect to interactions with other (non-VA) government representatives:

- Follow all agency and facility rules and requirements.
- Do not provide any gifts or items of value, except for educational items (e.g., medical textbook) that do not exceed $20 in value (not to exceed $50 in aggregate during any calendar year).
- Do not provide entertainment or recreation.
- Modest meals may be provided in accordance with the *POLICY 44: MEALS WITH HEALTHCARE PROFESSIONALS*. Alcohol must never be provided.

3.0 FEE-FOR-SERVICE ARRANGEMENTS WITH GOVERNMENT EMPLOYEES

From time to time, ImmunityBio may have a legitimate business need to engage government employees to provide services to the Company. For example, ImmunityBio may wish to engage government-employed HCPs as consultants, advisory board attendees, or investigators. Government ethics regulations pertaining to non-government employment and activities place certain limitations on government employees' ability to provide these types of services. Prior to engaging a government employee to provide services to ImmunityBio in exchange for compensation, ImmunityBio must first verify and document that the employee has received prior written approval of the engagement from their agency's ethics office.

4.0 INTERACTIONS REGARDING GOVERNMENT PROCUREMENT

Medical Affairs Personnel are prohibited from engaging in practices with government procurement or regulatory personnel that would suggest or imply impropriety, including but not limited to:

- Offering employment to procurement or regulatory personnel.
- Discussing with procurement or regulatory personnel the possibility of their employment with ImmunityBio.
- Offering business opportunities to procurement or regulatory personnel.
- Discussing business opportunities with procurement or regulatory personnel.
- Soliciting or obtaining proprietary or source selection information.
- Offering or providing gratuities or other transfers of value or accepting "kick-backs" in connection with procurement.

POLICY 60: GOVERNMENT INVESTIGATIONS

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to cooperating with government authorities in the proper performance of their duties, including investigations into the conduct of the Company, current and former Company Representatives, HCPs, and other third parties. Special government requests or requirements for the Company to provide information or documents can come in the form of search warrants, subpoenas, and other formal and informal requests for inspection or interviews, and can involve one of many different enforcement or regulatory authorities including various federal, state, and local law enforcement agencies. This Policy sets forth the requirements applicable to a request for information or notice of an investigation by a government authority.

2.0 POLICY REQUIREMENTS

2.1 Requirement to Notify Legal Department

You must notify the Legal Department immediately if:

- You are contacted by any federal, state, or local government representative with questions related to the Company, whether by telephone or in person
- You receive a subpoena, request, or demand of any nature to appear before a law enforcement authority or to attend a deposition, hearing, or court proceeding
- You are contacted by any government agency to provide documents or information in connection with an investigation, or you receive notice of a government investigation involving the Company or any Company Representative
- You receive a request for an inspection, visit, or interview from any government agency
- Any individual attempts to serve a complaint, subpoena, demand, document request, or other judicial process on the Company
- Any regulatory entity attempts to inspect a Company facility
    - In addition to notifying the Legal Department, such situations must also be reported to the Quality and Regulatory Affairs Departments
- Any law enforcement agency attempts to search or seize Company property, or you receive notice of a search warrant directed to the Company

In any of the above scenarios, you should be polite, helpful, and courteous but should not engage in an extended dialogue about the Company's business activities or operations.

The government representative should be escorted to a waiting area until an appropriate representative from Legal, Compliance, or Regulatory Affairs has been contacted. That representative is responsible for:

- Reviewing and obtaining a copy of the government representative's ID badge, credentials, and business card
- Inquiring about the nature of the government representative's visit
- Reviewing and obtaining copies of original documents

- Determining which departments, records, and personnel are relevant, and notifying the same as needed

2.2 Service of Process

Only authorized agents are permitted to accept service of process (i.e., the official delivery of certain legal documents) on behalf of the Company. If you are not authorized to accept service of process and you are approached or contacted by a process server or government agent with a request to receive service of any complaint, subpoena, or other judicial process against the Company, you must indicate that only the Legal Department and their authorized agents may accept service.

2.3 Search Warrants

A search warrant is a court order granting a law enforcement agent the right to enter a location to search for and seize certain items. To be valid, a search warrant must (1) describe the material that can be seized and the places that may be searched, and (2) be signed by, or on behalf of, a judge or magistrate with jurisdiction over the area to be searched. The Company will comply with warrants and cooperate with the agents serving the warrant while also preserving all rights afforded by law.

You must not obstruct a search conducted pursuant to a search warrant. If a law enforcement agent attempts to execute a search warrant at any Company location, you must:

- Be courteous and cooperative
- Ask the agent to wait until a member of the Legal Department arrives or is reached by telephone (the agent is not required to wait and may decline)
- Immediately contact the Company's General Counsel
    - If the General Counsel is unavailable, immediately contact another member of the Legal Department
    - If you are unable to contact anyone in the Legal Department, contact the highest-ranking Company Representative available
- Confirm the official identity of the agent in charge by requesting photo identification of government authority (or other confirmatory identity of authority, e.g., government badge)
- Record the identity of the agent(s) and agency involved in the search
- Ask for a copy of the search warrant and the affidavit submitted to the court to obtain the warrant, and send this information to the Legal Department as soon as possible
- Review the search warrant to determine the area to be searched and the records authorized to be seized
- Consider whether it is possible and appropriate to excuse nonessential Company Representatives for the day to reduce confusion and complications as agents conduct the search
- Request that a Company Representative be permitted to observe each area that is going to be searched by agents executing the warrant

- Accompany the agent(s) to help identify the areas described in the warrant and maintain notes of the areas entered. If the agents enter areas not specified in the warrant, ask them to wait until legal counsel arrives (but if they refuse, do not interfere)
- Do not give express permission to agents to search an area, regardless of whether it is listed on the warrant
- Request an inventory and maintain a list of any files and other materials seized, questions asked, and whom the agents talk with
- If search of a particular area would pose a threat to the sterility or integrity of product, equipment, manufacturing or laboratory process, or to the safety of the agents, explain that to the agents and attempt to make arrangements for the required search to be conducted safely
- Make copies of any documents to be seized, if permitted by the agents executing the warrant. If the agents refuse to permit all records to be copied, identify essential documents and ask to copy only those, or ask that the agent keep those documents separated so that they can be promptly copied and returned to the Company
- If electronic data is subject to the search warrant, arrange with agents to retrieve the data by creating a shadow electronic copy of the relevant material and document the material that the agents are copying. If agents insist on taking physical storage media, request the opportunity to make a shadow copy of the data that is necessary to Company operations, unless the data is otherwise backed up

2.4 Representation by Legal Counsel

If you are personally contacted by a government agent in connection with an investigation of Company business, you are not required to submit to questioning, testify, or provide information unless the government has a valid subpoena or court order directed at you (and, in those circumstances, you are only required to testify at the specified proceedings). You have the option to decide whether to answer the agent's questions or agree to an interview.

If you choose to speak with a government agent:

- You have the option to be represented by legal counsel and to consult with counsel before answering any questions or providing any information to a government agent. (Depending on the circumstances, it may be appropriate for Company counsel to represent you, or the Company may recommend that you obtain separate legal counsel.)
- If you decide to answer questions, you must provide complete and truthful answers. Providing government agents with untruthful or misleading information could subject you to legal liability, including criminal prosecution.
- You should not provide Company confidential or proprietary information without consulting with Company counsel, nor should you discuss any communication to

or from attorneys, or provide information based on communications to or from attorneys.

You must never, under any circumstances:

- Destroy any Company document in anticipation of a request for documents from any government agency.
- Alter any Company document or record.
- Make any false or misleading statement to any government investigator, agency, or court.
- Attempt to cause any other person to provide false or misleading information to a government investigator, agency, or court.
- Obstruct or interfere with a government investigation

If you retain separate legal counsel to represent you in connection with a government investigation, the Company generally will pay attorneys' fees and expenses in connection with the representation, provided that you acted in good faith and in a manner reasonably believed to be in the best interests of the Company, had no reason to believe that your conduct was unlawful, and execute appropriate agreements relating to the payment of those expenses.

POLICY 61: ANTI-CORRUPTION

1.0 PURPOSE AND SCOPE

ImmunityBio is committed to the highest standards of business integrity and complies with (a) the laws and regulations of the U.S., including the Foreign Corrupt Practices Act ("FCPA"), and (b) the laws and regulations of each foreign country in which ImmunityBio operates or is seeking to operate. In keeping with ImmunityBio's core principles, ImmunityBio Representatives are prohibited from making, offering, or promising improper payments or bribes to obtain or retain business or any other advantage. Abiding by the principles found in this Policy protects ImmunityBio and ImmunityBio Representatives from violating anti-corruption laws, including the FCPA.

This Policy reflects ImmunityBio's core commitment to ethical behavior and provides guidance so that ImmunityBio representatives do not engage in conduct that raises even a perception of corrupt behavior. This Policy is further designed to provide ImmunityBio Representatives who engage in business outside of the U.S. with guidance regarding the FCPA and other general anti-corruption standards. This Policy applies to officers and representatives of ImmunityBio and its subsidiaries and affiliates. In addition, ImmunityBio provides this Policy to independent third parties who represent ImmunityBio and requests that they comply with it. Failure to comply with this Policy may expose both ImmunityBio and the ImmunityBio Representative to significant government sanctions, including possible criminal prosecution and civil liability in multiple jurisdictions.

This Policy applies to all ImmunityBio representatives. Failure to comply with this Policy will subject you to disciplinary action up to and including termination.

2.0 POLICY REQUIREMENTS

2.1 Prohibition on Corrupt Practices

Under the FCPA, it is illegal for any ImmunityBio Representative, no matter where they are located, to offer or provide a bribe to a Government Official in an attempt to secure favorable business treatment for ImmunityBio. This prohibition on improper payments applies even if such activities are typical or expected under local custom or practice.

Consistent with the FCPA, ImmunityBio will not pay, offer, authorize, or promise to pay money or Anything of Value, directly or through a third party, to any U.S. or foreign official (Government Official) for the corrupt purpose of (1) influencing an official act or decision of the Government Official, (2) inducing the Government Official to do or omit doing any act in violation of his or her legal duty, or (3) securing an improper advantage for the purpose of obtaining or retaining business or directing business to any person. If there is any doubt about whether a person qualifies as a Government Official, consult the Legal Department for advice. It is important to understand that in many countries, healthcare providers and hospitals are Government Officials under the FCPA.

A payment does not have to be made directly to a Government Official in order to be improper. Payments to third parties that indirectly benefit or otherwise influence a Government Official are equally prohibited. For example, an offer of employment to a close relative or business associate of a Government Official may be considered a prohibited payment if it is made for the purpose of influencing the Government Official.

2.2 Third Parties

ImmunityBio cannot engage third parties to make, offer, or promise payments indirectly that ImmunityBio is prohibited from making, offering, or promising directly. Third-party intermediaries may include, but are not limited to, consultants, distributors, freight forwarders, or any other third party that ImmunityBio engages to conduct business on its behalf. ImmunityBio has established policies and procedures to ensure that it engages only third parties who abide by the same high ethical standards as we do, and to detect any inappropriate behavior by third-party intermediaries. For example, ImmunityBio requires intermediaries to have the necessary skills and reputation for business integrity to perform the intended task within the bounds of the law and ImmunityBio's policies and procedures.

You must exercise vigilance when working with third-party intermediaries engaged by ImmunityBio. You cannot ignore circumstances that give rise to suspicious or improper conduct and must immediately report these observations as described below.

2.3 Recordkeeping Requirements

The FCPA requires ImmunityBio to maintain accurate books and records. You must therefore ensure that transactions are properly authorized and that all records associated with such transactions accurately and fairly reflect the parties and amounts and nature of the services or products involved. To that end, you must:

- Keep accurate and transparent records that clearly reflect payments made;
- Submit expense reports that accurately reflect the nature of an expense; and
- Prepare documents that accurately identify the parties to an agreement or transaction and the nature of the actual services performed.

2.4 Reporting Concerns

If you encounter a situation that may involve the making, offering, or promising of a payment or anything of value to a Government Official, you must immediately contact the General Counsel.

If you become aware of or suspect violations of this Policy, or have other compliance concerns, you should contact the General Counsel.

POLICY 62: COMPLIANCE WITH TRANSPARENCY REPORTING LAWS

1.0 PURPOSE AND SCOPE

In the U.S., the federal Physician Payments Sunshine Act (the "**Sunshine Act**" or "**Open Payments**"), requires manufacturers of drugs, devices, biologics, or medical supplies covered by Medicare, Medicaid, or the Children's Health Insurance Program to report annually to the federal government certain payments or transfers of value provided to physicians or teaching hospitals (often referred to as "**covered recipients**"). Payments and transfers of value disclosed by manufacturers will be published by the federal government on a publicly available website. Certain states require similar disclosures.

This Policy identifies the reporting requirements applicable to payments or transfers of value made by the Company to covered recipients. This Policy does not address federal requirements regarding the reporting of physician ownership or investment interests, or other state law requirements. The Company will submit annual disclosure reports as required by state laws, but only to the extent that the information reported will differ from the information reported to CMS and therefore is not preempted by federal law. The Company will comply with any disclosure requirements adopted by additional jurisdictions.

2.0 POLICY REQUIREMENTS

2.1 Recording Transfers of Value

2.1.1 Medical Personnel are responsible for ensuring that all payments or other transfers of value made by Company to physicians or teaching hospitals are timely, accurately, and completely recorded, as appropriate. The following data must be recorded for each payment or other transfer of value:

- The full and complete name of the U.S. licensed HCP
- The HCP's primary business address
- The HCP's specialty (taxonomy code)
- The HCP's National Provider Identifier ("NPI") number
- The state(s) in which the HCP is licensed and the corresponding professional license numbers
- The date of the payment or other transfer of value
- The form of the payment or other transfer of value (e.g., cash or in-kind item or service, including reprints)
- The amount of the payment or other transfer of value

2.2 Federal Open Payments Disclosure Reports

2.2.1 General Requirements. Consistent with applicable laws, the Company will submit annual disclosure reports to the Centers for Medicare and Medicaid Services at the U.S. Department of Health and Human Services ("**CMS**").

2.2.2 The Company will report the following to CMS on an annual basis:

- Direct and indirect payments or other transfers of value provided by the Company to a physician or teaching hospital during the preceding calendar year.

- Direct and indirect payments or other transfers of value provided by the Company to a third party at the request of a physician or teaching hospital (or designated by the Company on behalf of a physician or teaching hospital) during the preceding calendar year.

2.2.3 The Company will not report the following:

- Indirect payments or other transfers of value where the Company is unaware of the identity of the physician receiving the payment or other transfer of value (*e.g.*, blinded marketing surveys administered by independent third parties). The Company must be unaware of the identity of the covered recipient during the reporting year and through the second quarter of the year following the reporting year.
- Payments or other transfers of value less than $10, unless the aggregate amount received by the physician or teaching hospital exceeds $100 in the calendar year, as adjusted from time to time based upon the Consumer Price Index.
- Product samples, including coupons and vouchers that can be used by a patient to obtain samples, which are not intended to be sold and are for patient use.
- Educational materials and items directly for the benefit of patients or are intended to be used by or with patients (*e.g.*, an anatomical model).
- Discounts, including rebates.
- In-kind items used for the provision of charity care.
- A dividend or other profit distribution from, or ownership or investment interest in, a publicly traded security or mutual fund.
- Transfers of value to a physician where the physician is a patient not acting in their professional capacity as a physician.

2.2.4 Information Reported. Disclosure reports submitted by the Company will include, for each reported payment or other transfer of value, the following information:

- The name of the recipient of the payment or other transfer of value
- The address of the recipient
- If the recipient is a physician, the physician's: (1) specialty (taxonomy code); (2) NPI number; and (3) state professional license number and state of licensure (for at least one state where the recipient maintains a license)
- The amount of the payment or other transfer of value
- The date of the payment or transfer of value
- The form of the payment or transfer of value (i.e., cash or cash equivalent, in-kind items or services, stock, stock options, or any other ownership interest, or dividend, profit, or other return on investment)

- The nature of the payment or transfer of value, categorized as one of the following:
    - Consulting fee
    - Compensation for services other than consulting (e.g., service as a Promotional Speaker)
    - Gift
    - Entertainment[4]
    - Food and beverage
    - Travel and lodging (including the specified destination)
    - Education
    - Research
    - Charitable contribution
    - Royalty or license
    - Current or prospective ownership investment or interest
    - Compensation for serving as faculty or as a speaker for an unaccredited and non-certified continuing education program
    - Compensation for serving as a speaker for an accredited or certified CME program
    - Grant
    - Space rental or facility (teaching hospital only)

2.2.5 The covered drug or device, if any, related to the payment or other transfer of value

2.2.6 Whether the payment or other transfer of value was made in connection with certain research activities (see Section B.3 below) and therefore is eligible for delayed publication on CMS's website

2.2.7 Payments to third parties at the request of, or designated on behalf of, a physician or teaching hospital

2.3 Research-Related Payments. The Company will report separately to CMS payments or other transfers of value made by the Company to physicians or teaching hospitals in connection with research activities that are subject to a written agreement, research protocol, or both. Research-related disclosure reports submitted by the Company will include, for each payment or other transfer of value, the following information:

2.3.1 The name of the research institution, individual, or entity receiving the payment or other transfer of value

2.3.2 The total amount of the research payment

[4] Please note that entertainment is prohibited by Company policy, but if entertainment is provided to HCPs, ImmunityBio is required to report the entertainment as part of its transparency report to CMS.

2.3.3 The name of the research study

2.3.4 The name(s) of any related drugs or devices

2.3.5 For each physician serving as a principal investigator, the physician's name, NPI number, state professional license number and state of licensure, specialty, and primary business address

2.4 Payments or Other Transfers of Value Related to CME Programs. The Company is not required to report indirect payments or other transfers of value made to speakers at a continuing medical education ("CME") event, even if the Company learns the identity of the physician attendee or speaker during the reporting year or by the end of the second quarter of the following reporting year, as long as the Company does not select or otherwise influence who serves as a physician faculty members or require, instruct, direct or otherwise cause (including, but not limited to, "encouraging" or "suggesting") the continuing education provider to provide payments or transfers of value to a specific or particular physician speaker or faculty.

2.5 Food and Beverage Expenses. On occasion, Medical Personnel may provide food and beverage to physicians in a group setting, where the cost of each individual physician's meal is not separately identifiable. In such circumstances, the Medical Personnel must calculate the value per person by dividing the entire cost of the food and beverage by the total number of individuals who partook in the meal (including both physicians and non-physicians, such as office staff). Medical Personnel are responsible for ensuring that such costs are timely, accurately, and completely recorded in the Company's data collection system. The Company will report to CMS the per person value of the meal as a payment or other transfer of value only for physicians who actually partook in the food or beverage. The Company does not report or track buffet meals, snacks, soft drinks, or coffee that are made generally available to all participants of a large-scale conference or similar large-scale event by the conference or event sponsor pursuant to a sponsorship from the Company.

2.6 Reprints and Textbooks. Medical Personnel may provide physicians or teaching hospitals with reprints of journal articles or other physician educational materials (e.g., textbooks) in accordance with ImmunityBio' compliance policies. In such circumstances, Medical Personnel are responsible for ensuring that they record such distribution of the reprint or textbook in a timely, accurate, and complete manner in the Company data collection system. Materials that are open source or otherwise publicly available without charge are not subject to transparency reporting requirements.

3.0 STATE DISCLOSURE REPORTS

The Company will submit disclosure reports as required by state laws, but only to the extent that the information reported will differ from the information reported to CMS as set forth above.

POLICY 63: COMPLIANCE WITH STATE LAWS

1.0 PURPOSE AND SCOPE

A number of states and local municipalities have instituted requirements and restrictions on pharmaceutical manufacturers' interactions with health care providers and related entities who are licensed in or otherwise operating in their jurisdictions. ImmunityBio is committed to complying with those requirements and restrictions. This Policy and its appendices address ImmunityBio's rules for interacting with health care providers and related individuals and entities in those states and municipalities that have enacted requirements and restrictions that govern ImmunityBio's activities. For the purpose of this Policy, Covered Recipient shall mean individuals and entities to whom a particular state law requirement applies. This generally includes but is not limited to health care professionals and health care organizations in certain states. Covered Recipients under each of the applicable requirements are listed in the appendices to this Policy.

This Policy and its appendices apply to all Company Representatives.

2.0 POLICY REQUIREMENTS

Company Representatives must comply with the applicable requirements and restrictions described in this Policy and detailed in its appendices when they interact with Covered Recipients in the relevant states or jurisdictions identified in Appendices I – VII.

There are seven types of state requirements and restrictions that this Policy addresses. Each of these general areas and the related obligations of Company Representatives are described in more detail below. More specific information regarding the Company's policies on complying with these requirements is set forth in Appendices I – VII. Company Representatives are required to comply with the requirements and restrictions described below and in the appendices.

2.1 Transparency and Disclosure Laws – There are five states that have transparency and disclosure laws that are intended to provide transparency around financial relationships between life sciences manufacturers and health care providers. These laws require pharmaceutical companies to track and annually report certain information to state authorities regarding payments and items of value that they provide to Covered Recipients in the respective state. This includes, for example, meals, educational items, consulting fees, speaker fees, advisory board fees, travel and lodging expenses, grants, and donations. States with these requirements include Connecticut, the District of Columbia, Massachusetts, Minnesota, and Vermont.

Appendix I provides a detailed state-by-state review of the state disclosure laws, including who are Covered Recipients, the types of payments and items of value that are required to be reported, and certain exclusions to the reporting obligations. Company Representatives are required to track any payments or items of value that they provide to Covered Recipients in accordance with applicable training and instructions for tracking and recording payments and expenses in the company's systems.

Company Representatives who interact with Covered Recipients must accurately, promptly, and completely record all required information regarding those interactions in the

appropriate system(s) (e.g., Concur) or through predefined processes in accordance with Company procedures, training or other instructions.

ImmunityBio departments and/or functions who engage in activities that involve interactions with Covered Recipients are responsible for the accuracy, completeness, and timeliness of data relating to those interactions.

Company Representatives who manage relationships with third party providers who conduct business on ImmunityBio's behalf (e.g., meeting and event vendors, speaker bureau vendors, etc.) are responsible for helping to ensure the accuracy, completeness, and timeliness of the data submitted to the Company by those third parties.

Importantly, ImmunityBio's Compliance Department makes determinations regarding whether a specific payment or item of value is required to be reported under an applicable state disclosure requirement. Company Representatives should not make their own determinations regarding whether they need to track a certain interaction with a Covered Recipient; again, Company Representatives are required to comply with training and instructions for recording their interactions with Covered Recipients in the Company's systems.

If you have any questions regarding a certain interaction, payment, or item of value that you intend to provide or have provided to a Covered Recipient and how to track that interaction in the Company's systems, please contact the Compliance Department for further guidance.

2.2 Gift Ban Laws – Six states have "gift ban" laws that prohibit certain interactions with Covered Recipients in the state. These laws flatly prohibit providing certain payments, items (including meals, in some cases), and other economic benefits to Covered Recipients. States with gift bans include the District of Columbia, Maine, Massachusetts, Minnesota, New Jersey, and Vermont.

Appendix II provides a detailed state-by-state review of the state gift ban laws, including who are Covered Recipients, the types of payments and items of value that are prohibited, and certain exclusions to the gift bans.

Company Representatives are strictly prohibited from providing any payments, meals, items or other benefits that are prohibited by these restrictions. Company Representatives should only provide payments, meals, items and other benefits to Covered Recipients after confirming that such payments, meals, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the Company for distribution to Covered Recipients. Company Representatives are prohibited from providing any items, materials, or payments to Covered Recipients that have not been approved for distribution.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of the state gift ban laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

2.3 Copay Support Bans – California and Massachusetts have laws that prohibit pharmaceutical manufacturers from providing coupons or vouchers to reduce a patient's out-of-pocket expenses for certain prescription drugs (e.g., drugs with an AB-rated generic equivalent).

Appendix III provides a detailed state-by-state review of the state coupon bans.

Company Representatives are strictly prohibited from providing any information to health care providers, patients, or caregivers regarding the Company's copay support program, unless the information has been approved for distribution outside the Company. Company Representatives are also required to comply with state copay bans, as applicable.

If you have any questions regarding the copay bans or how they apply to ImmunityBio, you should contact the Compliance Department for further guidance before engaging in the interaction.

2.4 Compliance Program Laws – Certain states have established "compliance program" laws that require pharmaceutical manufacturers to adopt comprehensive compliance programs that require the companies to institute practices that encourage and facilitate continuous compliance with applicable standards (which typically include the PhRMA Code, but sometimes include standards that are more restrictive than the PhRMA Code). These states include California, Connecticut, Massachusetts, and Nevada.

Appendix IV provides a detailed state-by-state review of the state compliance program laws.

Company Representatives are required to comply with the standards set forth in each of these requirements with respect to their relevant activities and interactions. In addition, these laws require ImmunityBio to make certain annual submissions and representations to state authorities and, in the case of California, on the company's website.

Company Representatives are also required to cooperate with the efforts of the Compliance, Finance, and other applicable Departments to implement and administer these requirements. For example, Company Representatives must comply and cooperate with any related training programs, investigations of alleged instances of noncompliance, auditing and monitoring efforts, and corrective action plans, as may be determined necessary.

2.5 Pharmaceutical Representative Licensing/Registration Laws – Several states and municipalities have enacted provisions that require pharmaceutical representatives who engage in marketing or promotion of prescription drugs to be licensed by or listed/registered with the state/municipality, as well as comply with certain requirements in their interactions with health care providers (e.g., comply with a specific code of ethics, track and report information regarding their interactions with health care providers). Some of these states also require representatives (or pharmaceutical marketing firms in CT) to file annual reports regarding items of value and samples that they have provided to health care providers in the state. These jurisdictions include Chicago, Connecticut, Nevada, Oregon, and the District of Columbia.

Appendix V provides a detailed state-by-state review of the pharmaceutical representative licensing/registration laws.

Company Representatives who interact with or who will interact with health care professionals in the relevant states/municipalities must be licensed/registered, if required (i.e., if an exemption does not apply), before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees. ImmunityBio's Commercial Operations Department will assist Company Representatives in managing compliance with these obligations, including assisting Company Representatives with the licensing application process, payment of required licensing fees, and related obligations.

If you have any questions about whether or how a licensing/registration requirement applies to you or your activities, please contact the Compliance Department and Commercial Operations Department for guidance.

2.6 Select State and Local Lobbying Laws and Ordinances – There are also a few select state and municipality "lobbying" laws that can impact field representatives. These requirements are similar in many ways to the representative licensing and listing requirements noted above but are more focused on ImmunityBio's interactions with individuals who are working as public employees at state health care institutions and similar entities. This includes, for example, health care providers who are working at state academic institutions and public hospitals and clinics, as well as individuals who serve on state Pharmacy and Therapeutics ("P&T") Committees. These laws also require that individuals who are registered file periodic disclosure reports regarding certain items of value that they have provided to public employees and officials. These jurisdictions include Broward Health (Broward County, Florida), Louisiana, and Miami-Dade County, Florida.

Appendix VI provides a detailed review of these lobbying laws and ordinances.

Company Representatives who interact with or who will interact with public employees (including those who are health care professionals) in the relevant states/municipalities must be licensed/registered, if required (i.e., if an exemption does not apply), before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees. ImmunityBio's Commercial Operations Department will assist Company Representatives in managing compliance with these obligations, including assisting Company Representatives with the registration process, payment of required registration fees, and related obligations.

If you have any questions about whether or how a registration requirement applies to you or your activities, please contact the Compliance Department and Commercial Operations Department for guidance.

2.7 Select State Government Ethics Laws – Most states have enacted ethics laws that govern a state employees' interactions with individuals and entities who do business with the state. The requirements are intended to set forth limitations on the acceptance of items of value to prevent the possibility that a gift could appear to improperly influence official action. Some of these ethics laws also include certain prohibitions and specific dollar limits on the provision of items of value (including meals) to public employees, which may include, for example, health care professionals who are employed at state-owned hospitals or members of a state

Pharmacy and Therapeutics ("P&T") Committee. This Policy addresses relevant requirements in Colorado, Louisiana, and New York.

Appendix VII provides a detailed review of these three state government ethics laws with specific dollar thresholds.

Company Representatives who interact with public employees in these states are required to comply with these restrictions in their interactions with impacted public employees, officials, and personnel. Company Representatives should only provide payments (including services fees), meals, items and other benefits to Covered Recipients after confirming that such payments, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the Company for distribution to Covered Recipients.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of these state government ethics laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

3 RECORD RETENTION

3.1 To ensure that ImmunityBio maintains necessary documentation to support its compliance with the state laws in this Policy and its appendices, ImmunityBio Representatives must adhere to certain document retention requirements, as well as the relevant retention schedules of any ImmunityBio document management policy, as they may pertain to specific record and data types.

3.2 ImmunityBio Representatives are responsible for collecting and storing all records and documentation, including receipts, invoices, and similar documentation relating to interactions with Covered Recipients for a period of seven (7) years from date of data publication, whether or not they are to be reimbursed for such expenses by ImmunityBio.

3.3 Such records and documentation must be made available in a timely manner to ImmunityBio's Compliance and Legal Departments in case of internal or external inquiry or audit.

DOCUMENT HISTORY

1. DOCUMENT HISTORY AND VERSION CONTROL

#	Date	Version #	Authored/ Revised By	Description of Changes
1		1.0		New Policies

ImmunityBio

Effective: January 2024

Appendices to State Law Restrictions Policy

This document includes the appendices to the ImmunityBio Policy on State Law Restrictions. These appendices are incorporated into that Policy by reference. Company Representatives are required to comply with the requirements and restrictions in these appendices in their interactions with health care providers and related entities, as applicable.

If you have questions regarding whether or how these requirements and restrictions apply to your activities and responsibilities, you should contact the Compliance Department before engaging in the interaction.

Appendix I:	**State Disclosure and Transparency Laws**
Appendix II:	**State Gift Ban Laws**
Appendix III:	**State Prescription Drug Coupon Bans**
Appendix IV:	**State Compliance Program Laws**
Appendix V:	**State Sales Representative Licensing/Registration Laws**
Appendix VI:	**Select State Lobbying Laws and Ordinances**
Appendix VII:	**Select State Government Ethics Laws**

Appendix I:

1. State Disclosure and Transparency Laws

State transparency and disclosure laws are intended to provide transparency around financial relationships between pharmaceutical manufacturers and health care professionals and organizations. These laws require ImmunityBio to track and annually report certain information to state authorities regarding payments and other items of value that the company provides to Covered Recipients in the respective state. The chart below provides a detailed state-by-state review of the state disclosure laws, including who are Covered Recipients, the types of payments and items of value that ImmunityBio is required to report, and certain exclusions to the reporting obligations.

Company Representatives are required to track any and all payments or items of value that they provide to Covered Recipients, in accordance with ImmunityBio's applicable systems and any work instructions and training. This includes, for example, meals, textbooks, reprints, consulting fees, advisory board fees, travel and lodging expenses, research payments and items, and grants and donations. Importantly, ImmunityBio's Compliance Departments make determinations regarding whether a specific payment or item of value is required to be reported under an applicable state disclosure requirement. Company Representatives should not make their own determinations regarding whether they need to track a certain interaction with a Covered Recipient; again, Company Representatives are required to comply with training and instructions for recording their interactions with Covered Recipients in the company's systems. ImmunityBio's Compliance Department will manage the company's submissions to state authorities, including the payment of any required fees.

If you have any questions regarding a certain interaction, payment, or item of value that you intend to provide or have provided to a Covered Recipient and how to track that interaction in the company's systems, please contact the Compliance Department for further guidance.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
Connecticut Conn. Stat. § 21a-70f.	ImmunityBio must report payments or transfers of value provided to advanced practice registered nurses ("APRNs")—including nurse practitioners, clinical nurse specialists, and nurse anesthetists—who are practicing in the state not in collaboration with a physician (i.e., APRNs engaged in independent practice). The Connecticut Department of Public Health will annually publish on its website a list of APRNs who are authorized to practice not in collaboration with a physician (and who are therefore within the scope of the disclosure law). The list is	ImmunityBio is required to report payments or transfers of value provided to APRNs, unless they are excluded from reporting.	The following do not need to be disclosed: • **Indirect payments** where the manufacturer is unaware of the identity of the APRN; • **Payments of value less than $10, unless the aggregate amount transferred during a calendar year exceeds $100**; • **Product samples, coupons, and vouchers** distributed to patients for free; • **Educational materials** that directly benefit patients or are intended to be used by or with patients; • **Discounts**, including **rebates**; • **Loan of a covered device or a device under development**, or the provision of a **limited quantity of medical supplies for a short-term trial period**, not to exceed 90	Report is due **July 1st** for prior calendar year. No fees.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
	available at http://www.ct.gov/dph/cwp/view.asp?a=3121&q=587910.		days, to permit evaluation of the device by the APRN; • **Items or services provided under contractual warranty**, including the replacement of a device, where the terms of the warranty are set forth in the purchase or lease agreement; • A transfer of anything of value to an APRN **when the APRN is a patient, research subject, or participant in data collection for research** and not acting in the professional capacity as an APRN; • **In-kind items** used for the provision of charity care; • A **dividend** or other profit distribution from, or ownership or investment interest in, a publicly traded security or mutual fund; • In the case of an applicable manufacturer who offers a self-insured plan, payments for the **provision of health care to APRN employees and their families under the plan;** • A transfer of value to an APRN who is also a licensed non-medical professional **if the payment is solely related to non-medical professional services;** • A transfer of value to an APRN for **services related to a civil or criminal action or an administrative proceeding;** • A payment or transfer of value to an APRN made solely in the context of a **personal, non-business-related relationship;** and • **Buffet meals, snacks, soft drinks, or coffee made generally available to all participants** of a large-scale conference or similar large-scale event.	
District of	ImmunityBio must report payments or transfers of value	With regard to Covered Recipients, ImmunityBio	The following do not need to be disclosed:	Report is due **July 1st** for prior calendar

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
Columbia D.C. Stat. § 48-833.01, *et seq.* D.C. Mun. Regs. tit. 22, ch. 18 District of Columbia, Department of Health, *Prescription Drug Marketing Costs—Access Rx*, *available at* https://dchealth.dc.gov/AccessRX	to all persons and entities licensed to provide healthcare in the District of Columbia. Includes: Health care professionals ("HCPs") and their employees, carriers, health plans and benefits managers, pharmacies, hospitals, nursing facilities, clinics, and other individuals and entities licensed to provide health care.	must report all expenses associated with: 1. **Educational or informational programs, materials, and seminars**, including but not limited to: • **CME support**; • Printing costs of **patient education materials** and **disease management materials**; • **Consulting and speaker** fees; • **Publication** assistance; • **Charitable grants**; and • Payments for **market research** (unless exempted). 2. **Food, entertainment, travel, gifts** greater than $25 in value, and anything provided to HCPs at less than fair market value. 3. Trips and **travel**. 4. Product **samples** (unless for free distribution to patients). ImmunityBio must also report **costs associated with advertising, marketing and direct promotion** of prescription drugs through radio, TV, magazines, newspapers, direct mail, and telephone as they pertain to DC residents. ImmunityBio is also required to report **aggregate costs for all employees and contractors** who directly or indirectly engage in advertising or promotional activities listed above, as they pertain to D.C.-based residents/employees.	• **Product samples** distributed for free to patients; • Expenses of **$25 or less per day** per HCP/entity; • Reasonable compensation for expenses in connection with a bona fide **clinical trial** of a new vaccine, therapy, or treatment; • **Scholarships** and reimbursement of expenses for attending scientific/educational/policymaking conference, provided scholarship recipient is chosen by conference sponsor; • Expenses associated with advertising and promotion for a regional or national market if the **portion pertaining to the District of Columbia cannot be reasonably determined**; and • **Market research** payments, if: ○ The market research is conducted by an independent survey research organization; ○ The company does not know the identity of HCPs who participate in the research; and ○ Payments are determined and made directly by the survey research organization.	year. $5,000 fee per report.
Massachusetts Mass. Gen. Laws ch. 111N 105 Code	Any person authorized to prescribe, dispense, or purchase prescription drugs or medical devices in Massachusetts. Includes: Hospitals, nursing homes, pharmacists, health	ImmunityBio must report: 1. The value, nature, purpose, and recipient of any fee, payment, or economic benefit with a **value of at least $50** (per instance, do not aggregate) to any Covered Recipient related to "sales and marketing activities."	The following do not need to be disclosed: • **Payments already disclosed** to a federal agency pursuant to federal law that may be obtained from such federal agency; • Payments in conjunction with **genuine**	Report is due **July 1st** for prior calendar year. No fee due with disclosure reports.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
Mass. Regs. § 970.000 Massachusetts, Executive Office of Health and Human Services, *Information for Manufacturers*, *available at* http://www.mass.gov/eohhs/gov/departments/dph/programs/hcq/healthcare-quality/pharm-code-of-conduct/information-for-manufacturers.html	benefit plan administrators, health care practitioners ("HCPs"), and any other person authorized to prescribe, dispense, or purchase prescription drugs or medical devices in Massachusetts. HCPs include individuals who prescribe Rx drugs and are licensed to provide healthcare in MA, including MDs, DOs, dentists, optometrists, podiatrists, physician assistants, APRNs and certified nurse-midwives, nurse practitioners, psychiatric nurse, mental health clinical specialist, as well as partnerships or corporations comprised of HCPs, and office staff/employees of HCPs. Excludes: Bona fide employee of a pharmaceutical or medical device manufacturing company, consumers.	"Sales and marketing activities" include advertising, promotion, or other activity that is intended to be used or is used to influence sales or the market share of a prescription drug, biologic or medical device; to influence or evaluate the prescribing behavior of a covered recipient to promote a prescription drug , biologic, or medical device; to market a prescription drug, biologic, or medical device; or to evaluate the effectiveness of a professional pharmaceutical or medical device detailing sales force. Sales and marketing activities also include any product education, training, or research project that is designed or sponsored by the marketing division of a pharmaceutical or medical device manufacturing company or has marketing, product promotion, or advertising as its purpose. Sales and marketing activities also include the provision of any fee, payment, subsidy or other economic benefit with a value of at least $50 to a covered recipient, unless expressly exempt." 2. In addition, **meals** provided, or payments for meals provided, to attendees of non-CME educational presentations sponsored by the company (including speaker programs) and held outside of the HCP's office or hospital setting must be reported on a quarterly basis and include the following information: • Location of the non-CME presentation; • Description of any products discussed at the presentation; and • Total amount spent and per participant estimate, factoring in meals/refreshments and other items of economic value provided. **Note**: The MA Department of Public Health has not yet fully implemented the meal reporting requirement. Until the Department issues guidance, it has stated that "manufacturers should	**research and clinical trials**; • Prescription drug **samples** for patients; • **Demonstration or evaluation units**; • In-kind items for **charity care**; and • Confidential **price concessions**.	

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
Columbia D.C. Stat. § 48-833.01, *et seq.* D.C. Mun. Regs. tit. 22, ch. 18 District of Columbia, Department of Health, *Prescription Drug Marketing Costs—Access Rx*, *available at* https://dchealth.dc.gov/AccessRX	to all persons and entities licensed to provide healthcare in the District of Columbia. Includes: Health care professionals ("HCPs") and their employees, carriers, health plans and benefits managers, pharmacies, hospitals, nursing facilities, clinics, and other individuals and entities licensed to provide health care.	must report all expenses associated with: 1. **Educational or informational programs, materials, and seminars**, including but not limited to: • **CME support**; • Printing costs of **patient education materials** and **disease management materials**; • **Consulting and speaker** fees; • **Publication** assistance; • **Charitable grants**; and • Payments for **market research** (unless exempted). 2. **Food, entertainment, travel, gifts** greater than $25 in value, and anything provided to HCPs at less than fair market value. 3. Trips and **travel**. 4. Product **samples** (unless for free distribution to patients). ImmunityBio must also report **costs associated with advertising, marketing and direct promotion** of prescription drugs through radio, TV, magazines, newspapers, direct mail, and telephone as they pertain to DC residents. ImmunityBio is also required to report **aggregate costs for all employees and contractors** who directly or indirectly engage in advertising or promotional activities listed above, as they pertain to D.C.-based residents/employees.	• **Product samples** distributed for free to patients; • Expenses of **$25 or less per day** per HCP/entity; • Reasonable compensation for expenses in connection with a bona fide **clinical trial** of a new vaccine, therapy, or treatment; • **Scholarships** and reimbursement of expenses for attending scientific/educational/policymaking conference, provided scholarship recipient is chosen by conference sponsor; • Expenses associated with advertising and promotion for a regional or national market if the **portion pertaining to the District of Columbia cannot be reasonably determined**; and • **Market research** payments, if: ○ The market research is conducted by an independent survey research organization; ○ The company does not know the identity of HCPs who participate in the research; and ○ Payments are determined and made directly by the survey research organization.	year. $5,000 fee per report.
Massachusetts Mass. Gen. Laws ch. 111N 105 Code	Any person authorized to prescribe, dispense, or purchase prescription drugs or medical devices in Massachusetts. Includes: Hospitals, nursing homes, pharmacists, health	ImmunityBio must report: 1. The value, nature, purpose, and recipient of any fee, payment, or economic benefit with a **value of at least $50** (per instance, do not aggregate) to any Covered Recipient related to "sales and marketing activities."	The following do not need to be disclosed: • **Payments already disclosed** to a federal agency pursuant to federal law that may be obtained from such federal agency; • Payments in conjunction with **genuine**	Report is due **July 1st** for prior calendar year. No fee due with disclosure reports.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
		not take any action regarding the quarterly meal reports." (https://www.mass.gov/memorandum/notice-regarding-federal-preemption) ImmunityBio will still track all meals provided to MA HCPs.		
Minnesota Minn. Stat. §§ 151.461 & 151.252, subd. 3 Minnesota Board of Pharmacy, *Payments to Practitioners*, *available at* http://mn.gov/health-licensing-boards/pharmacy/resourcesfaqs/paymentstopractitioners.jsp	ImmunityBio must report all payments to licensed HCPs authorized to prescribe prescription drugs — anyone licensed by the state who can prescribe prescription drugs, including: MDs, DOs, Dentists, Optometrists, Podiatrists, Veterinarians, Physician's Assistants and Advanced Practice Nurses, Dental Therapists, and Pharmacists authorized to prescribe self-administered hormonal contraceptives, nicotine replacement medications, or opiate antagonists.	ImmunityBio must report the following payments totaling $100 or more **annually** made to MN practitioners: • Reasonable **honoraria** and expenses paid to a practitioner who serves on the faculty at a professional or educational conference or meeting; and • Compensation for the substantial professional or consulting services of a practitioner in connection with a **genuine research** project.	The Minnesota Disclosure Law only requires disclosure of the two types of payments listed in the column to the left. All other types of non-prohibited payments are not reportable.	Report is due **May 1st** for prior calendar year. No fees.

Vermont
18 Vt. Stat. Ann. §§ 4631a & 4632
Vermont, Office of the Attorney General, *Prescribed Product Gift Ban and Disclosure Law*, *available at* http://ago.vermont.gov/disclosures-manufacturers-prescription-drugs-
	• Health Care Providers, including:
	  • Health Care Professionals, hospitals, nursing homes, pharmacists, health benefit plan administrators, or any other person authorized to dispense or purchase prescribed products in Vermont.
	  • Health Care Professionals include (1) any person who is authorized to prescribe or recommend prescribed products,
		ImmunityBio must disclose the value, nature, purpose, and recipient of:
		• **Samples** of a prescribed product, or reasonable quantities of an OTC drug, nonprescription medical device, item of nonprescription durable medical equipment, item of medical food, or infant formula, provided to a Health Care Provider for free distribution to patients.
		• **Patient coupons, vouchers, and discount cards** distributed through pharmacies or other Health Care Providers.
		• Free prescription or over-the-counter drugs, medical devices, biological products, medical equipment or supplies, or financial donations to a **free clinic**.
		• **Fellowship** salary support through grants,
			The following do not need to be disclosed:
			• **Payments already disclosed** under the Physician Payments Sunshine provision of the Patient Protection and Affordable Care Act;
			• **Royalties and licensing fees to Health Care Providers**;
			• **Rebates and discounts** for prescribed products provided to **Health Care Providers** in the normal course of business;
			• **Note**: Payments for **clinical trials** subject to delayed disclosure. Allowable expenditures associated with the clinical trials shall be disclosed after the earlier of the date of the approval or clearance of the prescribed product by the Food and Drug Administration for the use for which the clinical trial is being conducted or four calendar years after the
				Report is due **April 1st** for prior calendar year.
				Manufacturers with items/expenses to report for the calendar year must, by **April 1st**, disclose the name and address of the person responsible for the manufacturer's compliance with the reporting requirements for the preceding calendar year.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
biological-products-medical-devices/	and who is licensed or otherwise may lawfully provide healthcare in Vermont, and who regularly practices in Vermont or (2) a partnership or corporation made up of such persons, or (3) officers, employees, agents, or contractors of such persons. • Members of the Green Mountain Care Board. • Academic institutions located in, or providing services in, Vermont. • Nonprofit hospital foundations located in, or providing services in, Vermont. • Professional, educational, and patient organizations representing or serving Health Care Providers or consumers located in Vermont.	provided (1) such grants are applied for by an academic institution or hospital, (2) the institution or hospital selects the recipient fellows, (3) the manufacturer imposes no further demands or limits on the use of the funds, and (4) fellowships are not named for a manufacturer and no individual recipient's fellowship is attributed to a particular manufacturer. • **Articles** and **educational items.** • The **loan of medical device for a short-term trial period, not to exceed 120 days, unless** the loan results in the purchase, lease, or other comparable arrangement of the medical device after issuance of a certificate of need**.** • Medical device **demonstration or evaluation units**. • **Scholarships** to physicians-in-training to attend certain scientific/educational conferences. • **Sponsorships** of bona fide scientific/educational conferences, provided that (1) the payment is not made directly to the Health Care Professional or pharmacist; (2) funding is used solely for bona fide educational purposes; and (3) all program content is objective, free from industry control, and does not promote specific products. • **Honoraria** and expenses of a Health Care Professional serving as faculty at a bona fide conference, provided (1) there is an explicit contract with deliverables limited to medical issues; and (2) the content of the presentation is determined by the Health Care Professional. • **Technical training** on medical devices for individual Health Care Professionals, including payment for travel and lodging expenses. • Bona fide **clinical trial** expenses and compensation, including gross compensation	date the payment was made; • **Interview** expenses in connection with a bona fide employment opportunity or **health care expenses** on behalf of an employee of the manufacturer; • **Coffee or other snacks** or refreshments at a booth at a conference or seminar; • Certain **loans of medical devices** for short-term trial periods, not to exceed 120 days, that result in the purchase or lease of the device; and • Prescribed products distributed free of charge or at a discounted price pursuant to a manufacturer-sponsored or manufacturer-funded **patient assistance program**.	Manufacturers must also pay a $500 annual registration fee.

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
		for the Vermont location(s) involved; direct salary support per Health Care Professional and/or principal investigator; and expenses paid on behalf of Health Care Professionals and/or investigators. Clinical trial expenditures shall be disclosed, either (1) after FDA approval or clearance of the prescribed product for the use for which the clinical trial is being conducted; or (2) four calendar years after the payment was made. • Expenses for **research projects** that constitute systemic investigations, are designed to develop general knowledge, and can be considered of "significant interest or value" to medical community. Permitted and reportable expenses include gross compensation for the Vermont location(s) involved; direct salary support per Health Care Professional and/or principal investigator; and expenses paid on behalf of Health Care Professionals and/or investigators. • Fair market value payments (including meals) for **promotional speaking/consulting**. • **Membership fees/dues** paid to non-Health Care Provider recipients that represent or serve Health Care Providers or consumers in Vermont. • **Labels** approved by the FDA for prescribed products. • **Sponsorship of an educational program by a medical device manufacturer** at a national or regional society meeting accredited by the Accreditation Council for Continuing Medical Education (or a comparable accrediting entity) provided that (1) no payment is made directly to the health care professional or pharmacist, and (2) the funding is used solely for bona fide educational purposes (except meals and other food may be provided). • Other reasonable fees, payments, subsidies, or		

State	Covered Recipients	Reporting Requirements	Exclusions to Reporting	Deadlines and Fees
		other economic benefits provided a**t fair market value.** Reporting Requirements for **Samples, Coupons, Co-Pay Cards, and Vouchers**: • Manufacturers of prescribed products must report all free samples (as well as donations to free clinics), coupons, co-pay cards, and vouchers provided to Vermont Health Care Providers, including the identity of the recipient and the number of units and dosage for each sample product. • Manufacturers of OTC products must report all free samples of such products provided to VT Health Care Providers.		

Appendix II:

2. State HCP Gift Ban

State gift ban laws flatly prohibit providing certain payments, items (including meals, in some cases), and other economic benefits to Covered Recipients in the respective states.

Company Representatives are strictly prohibited from providing any payments, meals, items or other benefits that are prohibited by these restrictions. Company Representatives should only provide payments, meals, items and other benefits to Covered Recipients after confirming that such payments, meals, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the company for distribution to Covered Recipients. Company Representatives are prohibited from providing any items, materials, or payments to Covered Recipients that have not been approved for distribution.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of these state gift ban laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
District of Columbia D.C. SafeRx Amendment Act of 2008 D.C. Official Code § 48-842.03	Members of a "medication advisory committee." A "medication advisory committee" includes any committee or panel that is responsible for making recommendations or decisions regarding a formulary to be used by a health program administered by the government of the District of Columbia. This includes members of the following three (3) committees: (1) Medical Assistance Administration's Medicaid Community Advisory Committee ("MCAC") (MCAC membership list available here: https://dhcf.dc.gov/sites/default/files/u23/MCAC%20Membership%20Final.pdf);	• Company Representatives shall not offer a gift or remuneration of any kind to a member of a medication advisory committee. • A member of a medication advisory committee shall not accept a gift or remuneration of any kind from ImmunityBio.	The following are not prohibited: • Offer or acceptance of medication samples to members of a medication advisory committee who are licensed physicians engaged in the practice of medicine.	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
	(2) Department of Health Care Finance ("DHCF") Pharmacy and Therapeutics ("P&T") Committee; and (3) DHCF Drug Utilization Review ("DUR") Committee. Note: Lists of the DHCF P&T Committee and DUR Committee members are not available online. Company Representatives should contact the Compliance Department for those membership lists if they believe that they might interact with one of these committees.			
Maine 32 MRSA § 13759 02-392 CMR Ch. 12, § 7	Practitioners, meaning "an individual who is licensed, registered or otherwise authorized in the appropriate jurisdiction to prescribe and administer drugs in the course of professional practice."	Company Representatives may not offer or give to a Maine practitioner: 1. "a cash gift in any amount"; or 2. "a gift for which reciprocity is expected or implied."	The following are not prohibited: • **Prescription drug samples** for distribution to patients; • **Educational materials**; • **Modest meals and refreshments**, as defined by rule, provided to a practitioner in connection with a meeting or presentation about the benefits, risks, and appropriate uses of prescription drugs or medical devices, disease states or other scientific information, as long as the meeting or presentation occurs in a venue and manner conducive to informational communication; • **Funding to academic institutions and residency and fellowship programs** to support the participation of students, residents and fellows in professional meetings, so long as the program identifies the recipients based on independent institutional criteria and the funds are distributed without specific attribution to sponsors; and • **Reasonable honoraria and expenses**, as defined by rule, of a practitioner at a	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
			professional or educational conference or meeting.	
Massachusetts Mass. Gen. Laws ch. 111N 105 Code Mass. Regs. § 970.000	Massachusetts health care practitioners ("HCPs"), including individuals who prescribe Rx drugs and are licensed to provide healthcare in MA, including MDs, DOs, dentists, optometrists, podiatrists, physician assistants, APRNs and certified nurse-midwives, nurse practitioners, psychiatric nurse mental health clinical specialist, as well as partnerships or corporations comprised of HCPs, and office staff/employees of HCPs.	Company Representatives may not: 1. Provide or pay for **meals** for HCPs that are: • Part of entertainment or recreational event; • Offered without an informational presentation from the company; • Offered outside an HCP's office or hospital setting (*except as permitted in the exemptions*); or • Provided to the HCP's spouse or guest. 2. In relation to **continuing medical education ("CME"), third-party scientific or educational conferences, or professional meetings (collectively "Covered Events")**, Company Representatives may not: • Provide financial support for the costs of travel, lodging, or other personal expenses of non-faculty HCPs attending a Covered Event; • Compensate an HCP for time spent at a Covered Event; • Make direct payments to an HCP for meals at a Covered Event (though an event organizer may apply funding from a company to provide meals to all participants); • Provide support for CME that does not meet the ACCME's Standards for Commercial Support or equivalent commercial support standards; or • Provide advice on content or faculty of	The following are not prohibited: • **Meals** for HCPs, so long as offered as part of an informational presentation that takes place in an office or hospital setting. • **Meals** for HCPs at a location outside the HCP's office or hospital setting, <u>provided</u> the meal (1) is in connection with a non-CME educational presentation for the purpose of educating/informing the HCP about proper (i.e., on-label) uses of products, disease states, or other scientific information and (2) takes place in a venue and manner that is conducive to informational communication. Such meals will be required to be reported on a quarterly basis once the Department of Public Health implements those requirements (*see* Appendix I). • Payments to an HCP for service as a speaker or providing actual and substantive services as a faculty organizer or academic program consultant for a Covered Event, if the payment is reasonable, based on fair market value ("FMV"), and complies with the accrediting entity's commercial support standards. • Payments or support for **third-party scientific or educational conferences, charitable conferences or meetings, and professional meetings**, when payment is made directly to the conference or its organizers. • **Venue fees** for a Covered Event. • Reasonable compensation for **bona fide services**, and reimbursement of reasonable out-of-pocket expenses (including travel, lodging, and meal expenses) related to those services, where the compensation and	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
		a CME event. 3. Provide entertainment or recreational items of any value to an HCP who is not a salaried employee of the company; 4. Make payments of any kind or provide in-kind or tangible items to HCPs, except as compensation for bona fide services; 5. Give grants, scholarships, consulting contracts, educational or practice related items or similar support to HCPs in exchange for prescribing or using prescription drugs, biologics, or medical devices (or committing to do the same); or 6. Provide any other payment or remuneration prohibited by state or federal fraud and abuse laws.	reimbursement are specified in, and are paid under, a **written agreement**. • Payment of reasonable **device training expenses**, including travel and lodging. • Provision of **peer-reviewed information** (academic, scientific, or clinical). • Purchase of **advertising** in peer-reviewed academic, scientific, or clinical journals. • Prescription drug **samples** for patient use. • Medical device **demonstration/evaluation units**. • Normal **price concessions**. • Provision of **reimbursement information**. • Provision of payments, or the provision of free outpatient prescription drugs, to HCPs for the benefit of low-income individuals through **patient assistance programs that comply with federal guidance**. • **Charitable donations** that are not provided in exchange for prescribing and that do not otherwise violate MA regulations.	
Minnesota Minn. Stat. §151.461	Licensed HCPs authorized to prescribe prescription drugs — anyone licensed by the state who can prescribe prescription drugs, including: MDs, DOs, Dentists, Optometrists, Podiatrists, Veterinarians, Physician's Assistants and Advanced Practice Nurses, Dental Therapists, and Pharmacists authorized to prescribe self-administered hormonal contraceptives, nicotine replacement medications, or opiate antagonists.	Company Representatives may not offer or provide any **gift** of value to an HCP, including: • Money; • Real or personal property; • Services; • Loans; • The forbearance or forgiveness of indebtedness; or • A promise of future employment given and received without the giver receiving consideration of equal or greater value in	Prohibited gifts do not include: • Professional **samples** of a drug provided to a prescriber for free distribution to patients; • **Items with a total combined retail value, in any calendar year, of not more than $50 per HCP**; • Payment to the **sponsor of a medical conference, professional meeting, or other educational program**, provided the payment is not made directly to a practitioner and is used solely for bona fide educational purposes; • Reasonable **honoraria** and payment of the	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
		return.	reasonable **expenses** of a practitioner who serves on the faculty at a professional or educational conference or meeting; • Compensation for the substantial **professional or consulting services** of a practitioner in connection with a **genuine research project (NOTE: This includes compensation for serving on an advisory board for a medical, scientific, or clinical purpose. It does not include consulting services that have a commercial, marketing or promotional purpose (e.g., serving on a marketing advisory board); Company Representatives may not engage MN HCPs for those types of services.)**; • **Publications and educational materials** (Note: Does not include textbooks; textbooks are subject to the annual aggregate $50 limit); or • **Salaries or other benefits** paid to **employees**.	
New Jersey N.J.A.C. 13:45J	• New Jersey licensed prescribers, including: ○ Physicians ○ Podiatrists ○ Physician assistants ○ Advanced practice nurses ○ Dentists ○ Optometrists • Does not include employees of a manufacturer who do not provide patient care • The gift prohibitions also apply to a New Jersey prescriber's "immediate family" members,	New Jersey prescribers may not accept the following items of value from ImmunityBio or ImmunityBio Personnel: • directly or indirectly, any financial benefit or benefit-in-kind, including, but not limited to, gifts, payments, stock, stock options, grants, scholarships, subsidies, and charitable contributions, except as permitted in the exemptions • directly or indirectly, any entertainment or recreational items, such as tickets to theater or sporting events, or leisure or vacation trips • Meals, except as permitted in the exemptions • Any item of value that does not advance	Prohibited gifts do not include: • Compensation, based on fair market value, including reasonable payment or remuneration for travel, lodging, and other personal expenses associated with providing bona fide services as a speaker or faculty organizer or academic program consultant for an education event • Reasonable payment or remuneration for travel, lodging, and other personal expenses in connection with research activities • Royalties and licensing fees paid in return for contractual rights to use or purchase a patented or otherwise legally recognized discovery for which the prescriber holds an ownership right	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
	unless the family member is employed by a pharmaceutical manufacturer and receives the items and payments as part of the usual and customary employment relationship. "Immediate family" of a prescriber is defined to include an individual's "spouse, civil union partner, or domestic partner, or the individual's child or when residing in the same household of the individual, that individual's or his or her spouse's, civil union partner's, or domestic partner's parent, brother, sister, aunt, uncle, niece, nephew, grandparent, grandchild, son-in-law, daughter-in-law, stepparent, stepchild, stepbrother, stepsister, half-brother, or half-sister, whether their relative is related to the individual or the individual's spouse, civil union partner, or domestic partner by blood, marriage, or adoption."	disease or treatment education, including: ○ Pens, note pads, clipboards, mugs, or other items with a company or product logo ○ Items intended for the personal benefit of the prescriber or staff ○ Items that may have utility in both the professional and non-professional setting, such as electronic devices ○ Any payment in cash or cash equivalent, such as a gift certificate ○ Any payment or direct subsidy to non-faculty prescribers to support attendance at, or as remuneration for time spent attending, or for the costs of travel, lodging, or other personal expenses associated with attending any education event or a promotional activity NOTE: New Jersey prescribers are also subject to an annual aggregate $10,000 cap per prescriber on payments from *all pharmaceutical manufacturers* for: • Providing bona fide services as a speaker at a promotional activity (however, the cap does not apply to payments for serving as a speaker at a speaker program conducted in accordance with the PhRMA Code) • Participating on advisory boards • Providing consulting services	• Compensation, based on fair market value, including reasonable payment or remuneration for travel, lodging, and other personal expenses associated with providing bona fide services as a speaker or faculty organizer or academic program consultant for a promotional activity (subject to the annual aggregate compensation limit) • Compensation, based on fair market value, including reasonable payment or remuneration for travel, lodging, and other personal expenses associated with providing bona fide services for participation on advisory bodies or under consulting arrangements (subject to the annual aggregate compensation limit) • Meals with a fair market value not exceeding $17 for breakfast/lunch and $35 for dinner per prescriber (limits as of 2022) • Meals provided in connection with educational events, so long as meals facilitate the educational program to maximize prescriber learning and include information about disease states and treatment approaches (*note*: these meals are not subject to the $17/$35 limit) • Sample medications intended to be used exclusively for the benefit of the prescriber's patients provided free of charge and dispensed in compliance with state laws • Subsidized registration at an education event if offered to all event participants • Educational items that have minimal or no value (i.e., anatomical models) • Reasonable payment or remuneration to prospective applicants for travel, lodging, and other personal expenses associated with employment recruitment	

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
			NOTE: Of those permissible payments to New Jersey prescribers, the following payments are subject to an annual aggregate $10,000 cap per prescriber from *all pharmaceutical manufacturers* for: • Providing bona fide services as a speaker at a promotional activity (however, the cap does not apply to payments for serving as a speaker at a speaker program conducted in accordance with the PhRMA Code) • Participating on advisory boards • Providing consulting services	

Vermont
18 Vt. Stat. Ann. § 4631a
Vermont, Office of the Attorney General, *Prescribed Product Gift Ban and Disclosure Law*, *available at* http://ago.vermont.gov/disclosures-manufacturers-prescription-drugs-biological-products-medical-devices/.
	• Health Care Providers, including:
	  • Health Care Professionals (detailed further below), hospitals, nursing homes, pharmacists, health benefit plan administrators, or any other person authorized to dispense or purchase prescribed products in Vermont.
	  • Health Care Professionals include (1) any person who is authorized to prescribe or recommend prescribed products, and who is licensed or otherwise may lawfully provide healthcare in Vermont, and who regularly practices in Vermont or (2) a partnership or corporation made up of such persons, or (3) officers, employees, agents, or contractors of such persons.
		Company Representatives may not provide anything of value (e.g., meals, payments, grants) to Vermont Covered recipients, unless the payment, item, or material is explicitly permitted (see column to the right) and approved by the company for distribution to Vermont Covered Recipients.
		Most significant, Company Representatives may not provide any meals or food to Vermont Covered Recipients, except light refreshments at a conference booth and meals provided as reasonable and necessary expenses under a written agreement for bona fide services (as noted in the column to the right).
		In addition, notably, ImmunityBio may not provide any payments to Vermont Covered Recipients for their participation in market research surveys, even if those surveys are double-blinded and conducted by an independent survey research organization.
			Prohibited items and payments do not include:
			• **Samples** of a prescribed product or reasonable quantities of an over-the-counter drug, nonprescription medical device, or item of nonprescription durable medical equipment provided to a Health Care Provider for free distribution to patients;
			• Free prescription drugs or OTC drugs, medical devices, biological products, medical equipment or supplies, or financial donations to a **free clinic**;
			• Free or discounted prescription drugs to, or on behalf of, an individual through a **patient assistance program**;
			• **Refreshments at a booth** at a conference or seminar (includes coffee, snacks);
			• **Fellowship salary support** through grants, provided (1) such grants are applied for by an academic institution or hospital, (2) the institution or hospital selects the recipient fellows, (3) the manufacturer imposes no further demands or limits on the use of the funds, and (4) fellowships are not named for a manufacturer and no individual recipient's fellowship is attributed to a particular
				N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
	• Members of the Green Mountain Care Board. • Academic institutions located in, or providing services in, Vermont. • Nonprofit hospital foundations located in, or providing services in, Vermont. • Professional, educational, and patient organizations representing or serving Health Care Providers or consumers located in Vermont.		manufacturer; • **Rebates and discounts** for prescribed products provided in the normal course of business; • **Patient coupons, vouchers, and discount cards** distributed through pharmacies or other Health Care Providers (may not be distributed by non-HCP Covered Recipients); • **Articles and educational items**; • **Loans of a medical device**, not to exceed a 120-day trial period; • Medical device **demonstration or evaluation units**; • Capital equipment, if the recipient will purchase related consumables, or providing consumables to recipient at no cost as part of a contracted-for use or purchase of a related piece of capital equipment; • **Scholarships** to physicians-in-training to attend certain scientific/educational conferences; • **Royalties and licensing fees**; • **Sponsorship** of bona fide scientific/educational conferences, provided that (1) the payment is not made directly to the Health Care Professional or pharmacist; (2) funding is used solely for bona fide educational purposes; and (3) all program content is objective, free from industry control, and does not promote specific products; • **Honoraria** and expenses for faculty of bona fide conference, provided (1) there is an explicit contract with deliverables limited to medical issues; and (2) the content of the presentation is determined by the Health	

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
			Care Professional; • Fair market value payments (which may include food) for **promotional speaking/consulting**; • **Technical training** on medical devices for individual Health Care Professionals, including payment for travel and lodging expenses; • Bona fide **clinical trial** expenses and compensation for the Vermont location(s) involved; direct salary support per Health Care Professional and/or principal investigator; and expenses paid on behalf of Health Care Professionals and/or investigators. Clinical trial expenditures shall be disclosed, either (1) after FDA approval or clearance of the prescribed product for the use for which the clinical trial is being conducted; or (2) four calendar years after the payment was made; • Certain expenses related to a **research project** (gross compensation, direct salary support per Health Care Provider, and expenses paid on behalf of each Health Care Provider). Payment for completed research conducted by a **syndicated research firm** that compensated Health Care Providers during the course of the research, as long as the research firm conducted the research independently of the manufacturer and not as the agent of the manufacturer; • Reasonable expenses related to the **interview** by a manufacturer of prescribed products in connection with a bona fide employment opportunity; • **Membership fees/dues** paid to non-Health Care Provider recipients that represent or serve Health Care Providers or consumers in Vermont;	

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
			• **Labels** on prescribed products required by FDA; • **Holiday greeting cards**; • Expenses for manufacturer's **employees' health care;** • **Sponsorship** of an educational program by a medical device manufacturer at a national or regional society meeting accredited by the Accreditation Council for Continuing Medical Education (or a comparable accrediting entity) provided that (1) no payment is made directly to the health care professional or pharmacist, and (2) the funding is used solely for bona fide educational purposes (except meals and other food may be provided); and • Other reasonable fees, payments, subsidies, or other economic benefits provided at fair market value.	

Appendix III:

3. State Prescription Drug Coupon Bans

California and Massachusetts have laws that prohibit pharmaceutical manufacturers from providing coupons or vouchers to reduce a patient's out-of-pocket expenses for certain prescription drugs (e.g., drugs with an AB-rated generic equivalent).

Company Representatives are strictly prohibited from providing any information to health care providers, patients, or caregivers regarding the company's copay support program, unless the information has been approved for distribution outside the company. Company Representatives are also required to comply with state copay bans, as applicable.

If you have any questions regarding these restrictions or how they apply to ImmunityBio, you should contact the Compliance Department for further guidance before engaging in the interaction.

State	Prohibitions	Exemptions	Deadlines and Fees
California Cal. Health & Safety Code §§ 132000 – 132008	ImmunityBio may not offer a discount, repayment, product voucher, or other reduction in an individual's out-of-pocket expenses associated with his or her health insurance, health care service plan, or other health coverage, including, but not limited to, a copayment, coinsurance, or deductible, for any prescription drug, if: • A lower cost generic drug is covered under the individual's health insurance, health care service plan, or other health coverage on a lower cost-sharing tier that is designated to be therapeutically equivalent as indicated by the FDA Orange Book; OR NOTE: Does not apply to a branded Rx drug until 3 months after the first drug listed as therapeutically equivalent has been nationally available for 3 months. • The active ingredients of the drug are contained in products regulated by the FDA, are available without prescription at a lower cost, and are not otherwise contraindicated for treatment of the condition for which the prescription drug is prescribed.	The restrictions do not apply to: • A discount, repayment, product voucher, or other payment to a patient or another person on the patient's behalf for a prescription drug required under a FDA REMS for the purpose of monitoring or facilitating the use of that prescription drug in a manner consistent with the approved labeling of the prescription drug. • A single-tablet drug regimen for treatment or prevention of HIV or AIDS that is as effective as a multitablet regimen, unless, consistent with clinical guidelines and peer-reviewed scientific and medical literature, the multitablet regimen is clinically equally effective or more effective and is more likely to result in adherence to the drug regimen. • The individual has completed any applicable step therapy or prior authorization requirements for the branded prescription drug as mandated by the individual's health insurer, health care service plan, or other health coverage. • A discount, repayment, product voucher, or other reduction in an individual's out-of-pocket expenses is not associated with his or her health insurance, health care service plan, or other health coverage.	N/A

State	Prohibitions	Exemptions	Deadlines and Fees
		• Rebates received by a state agency. • Offering a pharmaceutical product free of any cost, if the product is free of cost to both the patient and his or her health insurer, health care service plan, or other health coverage. • Assistance to a patient provided by an independent charity patient assistance program, provided certain criteria are satisfied (e.g., the assistance is awarded in a truly independent manner that severs any link between the manufacturer's funding and the beneficiary).	
Massachusetts M.G.L. c. 175H § 3	• ImmunityBio may not offer any discount, rebate, product voucher, or other reduction in an individual's out-of-pocket expenses, including co-payments, and deductibles, for any prescription drug that has an AB rated generic equivalent as determined by the United States Food and Drug Administration or for any prescription drug that is an opioid placed by the commissioner of public health on schedule II pursuant to subsection (a) of section 2 of said chapter 94C. • <u>If there is no AB rated generic equivalent</u>, then the law permits a discount, rebate, product voucher or other reduction in an individual's out-of-pocket expenses, including co-payments and deductibles, on: (i) any biological product or, (ii) any prescription drug provided by a pharmaceutical manufacturing company that is made available to an individual if the reduction is provided directly or electronically to the individual or through a point of sale or mail-in rebate, or through similar means; provided, however, that the manufacturer shall not exclude or favor any pharmacy in the redemption of such expense reduction offer to a consumer.	The restrictions do <u>not</u> apply to: • A discount, rebate, or other payment to a patient or another person on the patient's behalf, other than the prescriber of the drug or biologic, for health care items or services related to the patient's use of a drug or biologic of the manufacturer where such items or services are required under a FDA REMS or are for the purpose of monitoring or facilitating the use of the drug or biologic in a manner consistent with the drug or biologic's approved labeling.	N/A

State	Covered Recipients	Prohibitions	Exemptions	Deadlines and Fees
			• **Labels** on prescribed products required by FDA; • **Holiday greeting cards**; • Expenses for manufacturer's **employees' health care;** • **Sponsorship** of an educational program by a medical device manufacturer at a national or regional society meeting accredited by the Accreditation Council for Continuing Medical Education (or a comparable accrediting entity) provided that (1) no payment is made directly to the health care professional or pharmacist, and (2) the funding is used solely for bona fide educational purposes (except meals and other food may be provided); and • Other reasonable fees, payments, subsidies, or other economic benefits provided at fair market value.	

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If you have any questions regarding these restrictions or how they apply to ImmunityBio, you should contact the Compliance Department for further guidance before engaging in the interaction.

State	Prohibitions	Exemptions	Deadlines and Fees
California Cal. Health & Safety Code §§ 132000 – 132008	ImmunityBio may not offer a discount, repayment, product voucher, or other reduction in an individual's out-of-pocket expenses associated with his or her health insurance, health care service plan, or other health coverage, including, but not limited to, a copayment, coinsurance, or deductible, for any prescription drug, if: • A lower cost generic drug is covered under the individual's health insurance, health care service plan, or other health coverage on a lower cost-sharing tier that is designated to be therapeutically equivalent as indicated by the FDA Orange Book; OR NOTE: Does not apply to a branded Rx drug until 3 months after the first drug listed as therapeutically equivalent has been nationally available for 3 months. • The active ingredients of the drug are contained in products regulated by the FDA, are available without prescription at a lower cost, and are not otherwise contraindicated for treatment of the condition for which the prescription drug is prescribed.	The restrictions do not apply to: • A discount, repayment, product voucher, or other payment to a patient or another person on the patient's behalf for a prescription drug required under a FDA REMS for the purpose of monitoring or facilitating the use of that prescription drug in a manner consistent with the approved labeling of the prescription drug. • A single-tablet drug regimen for treatment or prevention of HIV or AIDS that is as effective as a multitablet regimen, unless, consistent with clinical guidelines and peer-reviewed scientific and medical literature, the multitablet regimen is clinically equally effective or more effective and is more likely to result in adherence to the drug regimen. • The individual has completed any applicable step therapy or prior authorization requirements for the branded prescription drug as mandated by the individual's health insurer, health care service plan, or other health coverage. • A discount, repayment, product voucher, or other reduction in an individual's out-of-pocket expenses is not associated with his or her health insurance, health care service plan, or other health coverage.	N/A

State	Prohibitions	Exemptions	Deadlines and Fees
		• Rebates received by a state agency. • Offering a pharmaceutical product free of any cost, if the product is free of cost to both the patient and his or her health insurer, health care service plan, or other health coverage. • Assistance to a patient provided by an independent charity patient assistance program, provided certain criteria are satisfied (e.g., the assistance is awarded in a truly independent manner that severs any link between the manufacturer's funding and the beneficiary).	
Massachusetts M.G.L. c. 175H § 3	• ImmunityBio may not offer any discount, rebate, product voucher, or other reduction in an individual's out-of-pocket expenses, including co-payments, and deductibles, for any prescription drug that has an AB rated generic equivalent as determined by the United States Food and Drug Administration or for any prescription drug that is an opioid placed by the commissioner of public health on schedule II pursuant to subsection (a) of section 2 of said chapter 94C. • <u>If there is no AB rated generic equivalent</u>, then the law permits a discount, rebate, product voucher or other reduction in an individual's out-of-pocket expenses, including co-payments and deductibles, on: (i) any biological product or, (ii) any prescription drug provided by a pharmaceutical manufacturing company that is made available to an individual if the reduction is provided directly or electronically to the individual or through a point of sale or mail-in rebate, or through similar means; provided, however, that the manufacturer shall not exclude or favor any pharmacy in the redemption of such expense reduction offer to a consumer.	The restrictions do <u>not</u> apply to: • A discount, rebate, or other payment to a patient or another person on the patient's behalf, other than the prescriber of the drug or biologic, for health care items or services related to the patient's use of a drug or biologic of the manufacturer where such items or services are required under a FDA REMS or are for the purpose of monitoring or facilitating the use of the drug or biologic in a manner consistent with the drug or biologic's approved labeling.	N/A

Appendix IV:

4. State Compliance Program Laws

Certain states have established "compliance program" laws that require ImmunityBio to adopt a comprehensive compliance program that requires the company to institute practices that encourage and facilitate continuous compliance with applicable standards (which typically include the PhRMA Code, but sometimes include standards that are more restrictive than the PhRMA Code). These states include California, Connecticut, Massachusetts, and Nevada.

Company Representatives are required to comply with the standards set forth in each of these requirements with respect to their relevant activities and interactions. In addition, these laws require ImmunityBio to make certain annual submissions and representations to state authorities and, in the case of California, on the company's website. ImmunityBio's Compliance Department will manage the company's submissions to state authorities and website postings, as applicable.

Company Representatives are also required to cooperate with the Compliance Department's efforts to implement and administer these requirements. For example, Company Representatives must comply and cooperate with any related training programs, investigations of alleged instances of noncompliance, auditing and monitoring efforts, and corrective action plans, as may be determined necessary.

State	Covered Recipients	Compliance Requirements	Deadlines and Fees
California Cal. Health & Safety Code §§ 119400 & 119402	All individuals and entities that provide health care in California. Importantly, ImmunityBio's **annual aggregate limit** applies to all medical or health professionals, which CA defines to include any of the following: (1) A person licensed by state law to prescribe drugs for human patients. (2) A medical student. (3) A member of a drug formulary committee.	ImmunityBio must adopt a "comprehensive compliance program" ("CCP") that conforms to the U.S. Department of Health and Human Services' Office of the Inspector General's Compliance Program Guidance for Pharmaceutical Manufacturers ("OIG Compliance Program Guidance") and addresses the following: • Policies for compliance with the PhRMA Code; and • Limits on gifts or incentives provided to California medical or health professionals. ImmunityBio is also required to set a specific annual aggregate dollar limit on gifts, promotional materials, or items that the company provides to California medical or health professionals – ImmunityBio's annual aggregate limit is $3,000. The annual dollar limit on gifts does not apply to the following, so long as they are provided in accordance with the PhRMA Code: • Free samples intended for patients; • Financial support for continuing medical education forums; • Financial support for health educational scholarships; and • Payments for an HCP's legitimate professional services, including consulting services, if the payment is fair market value for the services	ImmunityBio will post its annual declaration of compliance by each **July 1**. No fees.

Appendix IV:

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State	Covered Recipients	Compliance Requirements	Deadlines and Fees
		provided and is provided in a manner that conforms to the HHS OIG Guidance and the PhRMA Code. ImmunityBio is also required to post an annual written declaration of compliance with the company's CCP and the CA requirements, which is to be posted on the company's website and made available via a toll-free number.	
Connecticut Conn. Stat. § 21a-70e	All individuals and entities that provide health care in Connecticut.	ImmunityBio must: • Adopt and implement a code that is consistent with and contains, at a minimum, the requirements of the PhRMA Code. • Adopt a comprehensive compliance program that adheres to the OIG Compliance Program Guidance.	No annual deadlines stated in the law. No fees.
Massachusetts Mass. Gen. Laws ch. 111N 105 Code Mass. Regs. § 970.000	Any person authorized to prescribe, dispense, or purchase prescription drugs or medical devices in Massachusetts. Includes: Hospitals, nursing homes, pharmacists, health benefit plan administrators, health care practitioners ("HCPs"), and any other person authorized to prescribe, dispense, or purchase prescription drugs or medical devices in Massachusetts. HCPs include individuals who prescribe Rx drugs and are licensed to provide healthcare in MA, including MDs, DOs, dentists, optometrists, podiatrists, physician assistants, APRNs and certified nurse-midwives, nurse practitioners, psychiatric nurse, mental health clinical specialist, as well as partnerships or corporations comprised of HCPs, and office staff/employees of HCPs. Excludes: Bona fide employee of a pharmaceutical or medical device manufacturing company, consumers.	ImmunityBio must: • Adopt a marketing code of conduct ("MCOC") in compliance with the regulations (the MCOC restrictions are described above in Appendix II; the MCOC disclosure obligations are described above in Appendix I); • Adopt a training program regarding the MCOC (that requires, at a minimum, that all sales and marketing personnel receive regular training on the MA MCOC), general science, and product-specific information and, if asked, submit a description of the training program to the Massachusetts Department of Public Health ("DPH"); • Certify to DPH that, to the best of its knowledge/information/belief, the company is in compliance with the MCOC; • Adopt and, if asked, submit to DPH policies and procedures for investigating, taking corrective action regarding, and reporting non-compliance; • Report all incidents of non-compliance to DPH and the state Attorney General; • Submit the name and contact information for the certifying compliance officer who is responsible for the company's compliance with the MA MCOC; • Annually certify to DPH that it has conducted an audit to monitor compliance with the MCOC; • Separate CME grant-making functions from sales and marketing departments; • If non-patient identified prescriber data is used to facilitate	Manufacturers must register with DPH annually and submit a $2,000 annual registration fee. Registrations and the related fees are due by each July 1. Annually on or before **July 1st of each year**, a company must certify to the Department it has conducted annual audits.

State	Covered Recipients	Compliance Requirements	Deadlines and Fees
		communications with HCPs, then certain regulatory requirements must be met, which include to: ○ Maintain the confidential nature of prescriber data; ○ Develop policies on the data's use; ○ Educate employees and agents on the use of the data; ○ Designate an internal contact person to handle inquires; ○ Identify appropriate disciplinary actions for misuse of the data; ○ Comply with request of any HCP not to make HCP's prescriber data available to sales representatives; and ○ Give HCPs opportunity to request that their prescriber data be withheld from sales representatives and not be used for marketing purposes.	
Nevada Nev. Rev. Stat. § 639.570 Nev. Admin. Code §§ 639.616-619 The Nevada State Board of Pharmacy's Compliance Packet for Manufacturers and Wholesalers of Drugs, Medicines, Chemicals, Devices, or Appliances, *available at* https://bop.nv.gov/uploadedFiles/bopnvgov/content/Resources/ALL/Annual_Certificat	All individuals and entities that provide health care in Nevada.	ImmunityBio must: • Adopt a written marketing code of conduct (adoption of the most recent version of the PhRMA Code satisfies the requirement). • Adopt a training program to provide regular training to appropriate employees, including, without limitation, all sales and marketing staff, on the marketing code of conduct. • Conduct annual audits to monitor compliance with the marketing code of conduct. • Adopt policies and procedures for investigating instances of noncompliance. • Identify a compliance officer responsible for developing, operating, and monitoring the marketing code of conduct. • Submit to the Board of Pharmacy an annual compliance form that contains: ○ A copy of the marketing code of conduct or statement that the company has adopted the PhRMA Code; ○ Description of ImmunityBio's training program; ○ Description of ImmunityBio's investigation policies; ○ Contact information for the compliance officer; ○ Other companies, affiliated companies, or subsidiaries for which	Compliance form must be submitted by **June 1st of each year**.

State	Covered Recipients	Compliance Requirements	Deadlines and Fees
ion_Manufacturers_Wholesalers.pdf.		the form also applies; and ○ Certification that ImmunityBio has conducted an annual audit and complies with its marketing code of conduct.	

Appendix V:

5. State Pharmaceutical Representative Licensing and Registration Laws

Several states and municipalities have enacted provisions that require pharmaceutical representatives who engage in marketing or promotion of prescription drugs to be licensed by or listed/registered with the state/municipality, as well as comply with certain requirements in their interactions with health care providers (e.g., comply with a specific code of ethics, track and report information regarding their interactions with health care providers). Some of these states also require registered representatives (or for Connecticut, the registered pharmaceutical marketing firm) to file annual reports regarding items of value and samples that they provided to health care providers in the state. These jurisdictions include Chicago, Connecticut, the District of Columbia, Nevada, and Oregon.

Company Representatives who interact with or who will interact with health care professionals in the relevant states/municipalities noted below must be licensed/registered, if required (i.e., if an exemption does not apply), before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees.

If you have any questions about whether or how a licensing/registration requirement applies to you or your activities, please contact the Compliance Department for guidance.

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
Chicago Pharma Rep Licensing Ordinance Chi. Mun. Code 4-6-310; City of Chicago Rules – Pharmaceutical Representative License (June 1, 2017)	Company Representatives who market or promote the company's products and do business with health care professionals while both are within Chicago must acquire a license prior to doing business in Chicago on fifteen or more days in a calendar year. Continuing Education Requirements: In order to renew a pharmaceutical representative license, applicants must complete five hours of continuing professional education	Excludes: Medical Science Liaisons, Wholesale Distributors, and pharmaceutical representative managers or supervisors who do not interact directly with health care professionals while in Chicago; individuals who provide information about a pharmaceutical product solely for the purpose of clinical trials, investigational drugs, or a REMS pursuant to the FDCA.	Company Representatives who are licensed pharmaceutical representatives must complete disclosure reports related to the marketing or promotion of the types of drugs included on the Department of Public Health's list as of the month of his/her license application (or renewal) for the following year. The Ordinance requires the following information to be reported: • A list of health care professionals within Chicago who were contacted • The number of times the health care professionals were contacted • The location and duration of contact • The pharmaceuticals promoted • Whether product samples, materials, or gifts of any value were provided to the health care professionals and the value of the samples, materials, or gifts	Licenses are valid for 1 year (and must be renewed annually). Fees are $750 per year. Disclosure requirements: Information will be required to be reported only upon request; there is no systematic annual reporting. If data is requested, the data will be due within 30 days of the request. The time period covered will be designated by the Department, but can be no longer than one year and end no later than 30 days before the request was made, and not cover a period before the representative was licensed

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
			• Whether and how the health care professional was compensated for contact with the pharmaceutical representative Note: Only information on activities that take place while both the pharmaceutical representative and the health care professional are in the City of Chicago must be disclosed. Exemptions to reporting: • Large Conference Exemption: The disclosure obligations shall not apply to activities that take place at large conferences, symposia, conventions, or like gatherings that are expected to be attended by a regional, national or international audience and where representatives from at least three pharmaceutical companies (which shall not be subsidiaries or affiliation of the same company or parent company) are marketing or promoting products. This exemption shall not apply to activities that take place concurrently with such an event but that are not officially part of the event.	(or should have been licensed).
Connecticut Pharmaceutical Marketing Firm Registration Public Act 23-171	ImmunityBio is required to register as a "**pharmaceutical marketing firm**" and provide the Connecticut Department of Consumer Protection ("Department") with a list of all individuals employed by the firm as pharmaceutical sales representatives. For the purposes of this registration, a pharmaceutical sales representative is a person who markets, promotes or provides information regarding a legend drug for human use to a prescribing practitioner (physician, APRN, physician assistant, etc.) and is employed or compensated by a pharmaceutical manufacturer. No pharmaceutical manufacturer shall	No express exemptions.	Not later than July 1, 2024, and annually thereafter, each **pharmaceutical marketing firm** must provide the commissioner with the following information regarding the performance for the previous calendar year of each of its pharmaceutical sales representatives identified to the Department at any time during the previous calendar year, in a form and manner prescribed by the commissioner: • The aggregate number of contacts such pharmaceutical sales representative had with prescribing practitioners and pharmacists; • The specialty of each prescribing practitioner and pharmacist with whom such pharmaceutical sales representative made contact; • Whether product samples, materials or gifts	ImmunityBio must provide the initial list of its pharmaceutical sales representatives at registration. This list must be updated, as necessary, as personnel changes are made. Registration expires annually on June 30th. Initial application fee is $150 and renewal fee is $150 (Late Fee: $100). Reports are due annually no later than July 1 (beginning July 1, 2024).

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
	authorize an individual to perform such duties on the manufacturer's behalf unless the manufacturer has obtained a registration from the Department. Registered firms are also required to notify the Department of each individual who is no longer employed as a pharmaceutical sales representative or who was hired after the date on which such firm provided its annual list, no later than two weeks after such individual leaves employment or was hired.		of any value were provided to a prescribing practitioner or such practitioner's staff in a prescribing practitioner's office or to a pharmacist; and • An aggregate report of all free samples, by drug name and strength, in a form and manner prescribed by the commissioner.	
D.C. Pharma Detailer Law D.C. Mun. Regs. tit. 17, § 8300	Company Representatives are required to be licensed by the District of Columbia Board of Pharmacy if engaged in the practice of "pharmaceutical detailing." An individual is deemed as engaging in pharmaceutical detailing if: a) He or she is acting as a representative of a pharmaceutical manufacturer or labeler; and b) Communicating in person with a licensed health professional or an employee or representative of a licensed health professional located in the District of Columbia; c) In a non-conference setting (as defined by DC); d) For the purposes of selling, marketing, or promoting a prescription or over-the-counter pharmaceutical product for use in humans, or providing information about a pharmaceutical product for the purpose of selling, marketing, or promoting such product. <u>Continuing Education Requirements</u>: An applicant for renewal of a license shall:	Does not apply to representatives who only sell, market, or promote veterinary drugs. Does not apply to the act of providing information about a pharmaceutical product solely for the purpose of conducting or pertaining to clinical trials, investigational drugs, or a REMS pursuant to the Federal Food, Drug and Cosmetic Act. Does not apply to activities taking place at a conference. Does not apply to health professionals participating in a conference, including conferences targeting a local audience, solely as a speaker or presenter with respect to his or her area of expertise. Does not apply to individuals engaged in the practice of pharmaceutical detailing for less than 30 consecutive days per calendar year. (This exemption only applies to individuals who come into DC once per calendar	Company Representatives who are licensed by DC as a pharmaceutical detailer shall maintain documents and information relating to their communications with licensed health professionals or with employees or representatives of licensed health professionals that include but are not limited to: (1) The name, business address, and telephone number of the healthcare professional the detailer visited; (2) The date, time and location of the visit; (3) The products discussed; (4) Whether samples were provided; and (5) The type of materials provided to the health care professional, if applicable. • Upon receipt of a verbal or written request by the Board or its agent, a pharmaceutical detailer shall provide the requested information within ten (10) business days of the request.	Initial licensing fee is $175. Licenses must be renewed by the end of February of each even numbered year (e.g., licenses next need to be renewed by February 29, 2024). Renewal fee is $165. With respect to reporting requirements, upon receipt of a verbal or written request by the Board or its agent, a pharmaceutical detailer shall provide the requested information within ten (10) business days of the request.

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
	a. Have completed a minimum of fifteen (15) contact hours of approved continuing education credit during the two (2) year period preceding the date the license expires; b. Attest to completion of the required continuing education credits on the renewal application form; and c. Be subject to a random audit.	year for a period less than 30 days.)		
Nevada Pharma Rep Listing Law Nev. SB 539 Nevada Department of Health and Human Services, Nevada Drug Transparency, available at http://dhhs.nv.gov/HCPWD/DRUG_TRANSPARENCY/	ImmunityBio is required to provide the Nevada Department of Health and Human Services a list of each sales rep who markets prescription drugs on behalf of ImmunityBio to providers of health care licensed, certified or registered in Nevada, pharmacies or employees thereof, operators or employees of medical facilities, or persons licensed or certified under the provisions of title 57 of the Nevada Revised Statutes (insurance provisions). This applies to Company Representatives who market or promote prescription drugs to providers of health care licensed, certified or registered in Nevada, pharmacies or employees thereof, operators or employees of medical facilities or persons licensed or certified under the provisions of title 57 of the Nevada Revised Statutes (insurance provisions). Nevada DHHS applies this provision to individuals who reside in or visit Nevada for 5 days or more annually (or participate in virtual visits) in order to communicate with health care providers and participate in the following activities: (a) Engage in the marketing of	No express exemptions.	Company Representatives included on a list submitted by ImmunityBio at any time during the immediately preceding calendar year must submit a report to the Department disclosing the following relating to the previous year's activities: • List of providers of health care licensed, certified or registered in this State, pharmacies and employees thereof, operators and employees of medical facilities and persons licensed or certified under the provisions of title 57 of NRS to whom the ImmunityBio representative provided: (1) any type of compensation with a value that exceeds $10; or (2) total compensation with a value that exceeds $100 in aggregate; and • The name and manufacturer of each prescription drug for which the pharmaceutical representative provided a free sample to a provider of health care licensed, certified or registered in Nevada, pharmacy or employee thereof, operator or employee of a medical facility or person licensed or certified under the provisions of title 57 of NRS, and the name of each such person to whom a free sample was provided. Exemptions to reporting: • Attending a trade or scientific conference, symposia, or convention hosted in Nevada	ImmunityBio must include an individual on its list of registered representatives before the individual begins marketing or promoting in Nevada. This list must be updated, as necessary, as personnel changes are made. Sales reps' reports are due on or before March 1 of each year.

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
	prescription drugs to doctors or other health care providers, pharmacists or pharmacy employees, and employees of medical facilities. Marketing means providing educational presentations and/or details intended to inform prescribers about their products as a way to influence them to purchase or prescribe. (b) Meet with physicians or other healthcare providers to answer questions about product use and benefits or providing discussion and product information and resources to key decision makers as a way to influence them to purchase or prescribe while representing the manufacturer or supporting promotional efforts of the manufacturer.		that is not solely marketed to health care providers licensed in Nevada. • Activities related to clinical trials, investigational drugs, or risk evaluation and mitigation strategies. • Activities performed by distributors who do not represent a single manufacturer.	
Oregon Pharma Rep Licensing Law **SB 763** OAR 836-200-0600 – OAR 836-200-0670 OR Division of Financial Regulation, Pharmaceutical Representative Licensing, https://dfr.oregon.gov/business/licensing/pharmaceutical-rep/Pages/pharmaceutical-	Company Representatives who market or promote the company's products and who do business with health care professionals located within the state of Oregon (even if you are not actually sitting in Oregon) must acquire a license from the department prior to doing business in the state on 15 or more days in a calendar year. <u>Education Requirements</u>: • In order to satisfy the education requirement for an initial pharmaceutical representative license, applicants must complete a course of education of at least 10 hours. • In order to renew a pharmaceutical representative license, applicants	No express exemptions.	Company Representatives who are licensed pharmaceutical representatives must complete annual disclosure reports that contain the following information: • A list of health care providers within this state that the licensee contacted during the preceding calendar year; • The number of times the licensee contacted each health care provider during the preceding calendar year; • The location and duration of the licensee's contact with each health care provider; • Which pharmaceutical products the licensee promoted; • Whether the licensee provided the health care provider with any product samples, materials or gifts, and, if so, the monetary	Licenses are valid until the end of each calendar year and must be renewed each year. For example, if a license is granted in October, it still expires on December 31. Fees are $750 per year. <u>Disclosure requirements</u>: Reports are due annually by no later than April 1.

State	Who Must be Licensed	Exemptions to Licensing Requirements	Reporting Requirements	Deadlines and Fees
rep.aspx.	must complete 5 hours of continuing professional education.		value of the samples, materials or gifts; and • Whether and how the licensee otherwise compensated the health care provider for contact with the licensee.	

Appendix VI:

6. Select State Lobbying Laws that May Impact Field Representatives

There are a few select state and municipality "lobbying" laws that can impact ImmunityBio's field representatives. These requirements are similar in many ways to the sales representative licensing and listing requirements described in Appendix V but are more focused on ImmunityBio's interactions with individuals who are working as public employees at state health care institutions and similar entities. This includes, for example, health care providers who are working at state academic institutions and public hospitals and clinics, as well as individuals who serve on state Pharmacy and Therapeutics ("P&T") Committees. These laws also require that individuals who are registered file periodic disclosure reports regarding certain items of value that they have provided to public employees and officials. These jurisdictions include Broward Health (Broward County, Florida), Louisiana, and Miami-Dade County, Florida.

Company Representatives who interact with or who will interact with public employees (including those who are health care professionals) in the relevant states/municipalities noted below must be licensed/registered, if required, before engaging in the interactions. Company Representatives who are licensed/registered are required to comply with all requirements that apply to registrants/licensees. If you have any questions about whether or how a registration requirement applies to you or your activities, please contact the Compliance Department for guidance.

State	Who Must be Registered	Exemptions to Registration Requirements	Reporting Requirements	Deadlines and Fees
Broward Health Broward Health (Broward County, Florida) policy on Lobbying and Lobbyist Activities	Broward Health requires "Lobbyists" to register with Broward Health and file annual expenditure reports. In relevant part, the definition of "lobbying" includes any form of communication, direct or indirect, on behalf of oneself/itself or a Principal, for the purpose of influencing or encouraging or attempting to influence or encourage District employee(s) or agent(s) with respect to an action, non-action, decision, recommendation, modification, approval or disapproval by District employees or agent(s), and/or attempting to obtain the goodwill of the District	No notable exemptions. Company Representatives who engage in lobbying (as defined) should be registered, as a general matter.	Annually, by July 30th of the fiscal year after being registered, each Company Representatives who is registered as a Lobbyist shall submit a statement of expenditures related to District Lobbying Activities, disclosing each lobbying expenditure to any person or entity. The expenditure statement must provide information with respect to all lobbying activities undertaken from July 1 of the prior year through June 30 of the year in which the expenditure report is required to be filed. Lobbying expenditures shall not include personal expenses for lodging, meals and travel. A statement must be filed even if there have been no expenditures during a reporting period.	Registration fee of $40 Registrations must be renewed annually by July 1. Expenditure reports due each July 30th.

State	Who Must be Registered	Exemptions to Registration Requirements	Reporting Requirements	Deadlines and Fees
	employee(s) or agent(s).			
Louisiana La. Rev. Stat. Title 49 § 71 et seq.	Company Representatives are required to be registered as executive branch lobbyists if they provide anything of value (e.g., make an "expenditure") to any member of the Louisiana Medicaid P&T Committee if the employee is attempting to have a company product placed on the state pharmacopoeia or formulary.	No notable exemptions. Generally, however, the lobbyist requirements do not apply to typical sales and marketing employees who interact with HCPs for purposes of marketing or promoting products.	Company Representatives who are registered as a lobbyist must file monthly reports of all expenditures incurred for the purpose of lobbying. "Expenditure" means the gift or payment of money or any thing of value for the purchase of food, drink, or refreshment for an executive branch official or for the spouse or minor child of an executive branch official and any gift or payment permitted by R.S. 42:1123(13) for the purpose of lobbying when the lobbyist or principal accounts, or would be expected to account, for the expenditure as an ordinary and necessary expense directly related to the active conduct of the lobbyist's, his employer's, or the principal's trade or business.	Each lobbyist shall register with the ethics board as soon as possible after employment as a lobbyist or after the first action requiring his registration as a lobbyist, whichever occurs first, and in any event not later than five days after employment as a lobbyist or not later than five days after the first action requiring his registration as a lobbyist, whichever occurs first. Registration fee of $110. Lobbyist expenditure reports must be filed monthly. The report for each month must be filed by the 25th day of the following month.
Miami-Dade County Section 2-11.1(s), of Miami-Dade County's Conflict of Interest Code of Ethics Ordinance Jackson Health System Vendor Access and Activity Policy	A Miami-Dade County ordinance and the Jackson Health System Vendor Access and Activity Policy require certain pharmaceutical company personnel to be registered as lobbyists with the Miami-Dade County Clerk of the Board of County Commissioners. Generally, this includes individuals who: • access JHS premises for the purpose of marketing, selling, or promoting a pharmaceutical product; • approach a JHS medical staff member	Generally, medical employees and others whose duties are strictly non-promotional and scientific in nature should not need to be registered as lobbyists.	Company Representatives registered as Miami-Dade County lobbyists are required to file annual reports with Miami-Dade County listing all lobbying expenditures in excess of $25 for the preceding calendar year. This includes expenditures over $25 associated with interactions with JHS medical staff members who are permitted to order products to be used at JHS clinics or facilities, or interactions with members of Miami-Dade County procurement review or selection committees. A statement must be filed even if there are no reportable expenditures during the reporting period.	Lobbyist Registration is required within five days of being retained by a client or before engaging in any lobbying activity. Registration renewal is required by January 15th of each year. $490 fee to register. In addition, registered lobbyists are required to complete an ethics training course that is approved by the Miami-Dade County Commission on Ethics within sixty (60) days of registration. After completing the ethics training course, a lobbyist must submit a certificate of completion to the Miami-Dade Clerk of the Board, within sixty (60) days of registering as a lobbyist. The cost of the ethics training is one hundred dollars ($100). Lobbyists who have completed the initial ethics course must complete a refresher course every two (2) years thereafter to meet the requirements of Miami-Dade County and must submit a certificate of completion to the Board within 60 days of completing the refresher course.

State	Who Must be Registered	Exemptions to Registration Requirements	Reporting Requirements	Deadlines and Fees
	to promote a product, if the medical staff member is permitted to order certain medical products to be used at JHS clinics and facilities under a "physician's preference," regardless of whether the interaction occurs on JHS premises; or • approach an individual (JHS medical staff member or otherwise) who serves on a Miami-Dade County procurement review or selection committee (e.g., P&T Committee) regarding the purchase of new products, unless the information provided is scientific or other specialized information and being provided during a public meeting of the procurement review or selection committee.			Lobbyist expenditure reports are due by each July 1 covering the previous calendar year.

Appendix VII:

7. Select State Government Ethics Laws

Most states have enacted ethics laws that govern a state employees' interactions with individuals and entities who do business with the state. The requirements are intended to set forth limitations on the acceptance of items of value to prevent the possibility that a gift could appear to improperly influence official action. Some of these ethics laws also include certain prohibitions and specific dollar limits on the provision of items of value (including meals) to public employees, which may include, for example, health care professionals who are employed at state-owned hospitals or members of a state Pharmacy and Therapeutics ("P&T") Committee. This Policy addresses relevant requirements in Colorado, Louisiana, and New York.

Company Representatives who interact with public employees in these states are required to comply with these restrictions in their interactions with impacted public employees, officials, and personnel. Company Representatives should only provide payments (including services fees), meals, items and other benefits to Covered Recipients after confirming that such payments, items, or other benefits are explicitly permitted to be provided to Covered Recipients. In addition, Company Representatives are only permitted to provide items and materials to Covered Recipients that have been approved by the company for distribution to Covered Recipients.

If you have any questions regarding whether a payment, meal, item, or other benefit is permissible under one of these state government ethics laws, you should contact the Compliance Department for further guidance before engaging in the interaction.

State	Covered Recipients	Prohibitions and Restrictions	Exceptions	Deadlines and Fees
Colorado Article XXIX of the Colorado Constitution Colo. Rev. Stat. § 24-18-101 et seq.	Colorado ethics laws generally cover, among others, temporary and permanent state "government employees" and "public officers" in state executive branch agencies, including any department, board, commission, committee, bureau, office, and institution of higher education. "Public officer" does not include members of a "board, commission, council or committee" who receives "no compensation other than a per diem allowance or necessary and reasonable expenses." The ethics laws generally would cover healthcare professionals at state institutions.	As a general matter, Company Representatives are prohibited from providing any item of value to a Colorado state employee or public officer to influence the performance of his/her official state duties, or if it is reasonably expected to influence or reward his/her performance of official state duties. ImmunityBio prohibits providing items (including meals) with an aggregate actual cost greater than $75 in any calendar year to each Colorado state employee. The $75 limit per Colorado state employee applies to ImmunityBio as a whole and is not a per-employee limit.	Exceptions to the prohibition: • Unsolicited informational material, publications, or subscriptions related to the recipient's performance of official duties • Admission to, and the cost of food or beverages consumed at, a reception, meal or meeting by an organization before whom the recipient appears to speak or to answer questions as part of a scheduled program	N/A
Louisiana	Louisiana ethics laws cover, among	Company Representatives are prohibited from providing	Exceptions to the prohibition:	N/A

State	Covered Recipients	Prohibitions and Restrictions	Exceptions	Deadlines and Fees
La. Rev. Stat. Title 42	others, "public servants," defined to include the following individuals, "whether compensated or not": • Persons appointed by elected officials to a state position to serve as a member or employee of an "agency," which is broadly defined to include any "organizational unit" of the state; • Persons "engaged in the performance of a governmental function"; • Persons under the supervision or authority of an elected official or another employee of the governmental entity; • Administrative officers or officials of a governmental entity who are not filling an elective office; and • Any elected official. The ethics laws have been interpreted to cover healthcare professionals who are employees of state healthcare facilities (e.g., HCPs who work at LSU), and state P&T Committee members.	anything of value to Louisiana public servants, except as permitted by the exceptions. Louisiana law also generally prohibits state healthcare personnel from performing compensated services for pharmaceutical manufacturers. This prohibition generally applies to speaking and consulting services. (For example, ImmunityBio may not engage a professor at Louisiana State University to be a speaker.) ImmunityBio may not engage a Louisiana public servant to be a speaker or consultant, except in the very limited circumstances set forth below and only after approval from the ImmunityBio Legal and Compliance Departments. Louisiana permits faculty and staff members of state universities to be compensated for consulting services related to the employee's academic discipline or expertise, provided the consulting services have been approved by and are conducted in accordance with the procedures set forth by the employee's university.	• Promotional items having no substantial resale value (does not include textbooks, subscriptions, or anatomical models) • Food, drink, or refreshment consumed while the personal guest of "some person," as long as the total value of such food, drink, or refreshment does not exceed $77 for a single event at which food, drink, or refreshment is given • Pharmaceutical samples for the administration or dispensation to a patient at no cost to the patient	
New York N.Y. Pub. Off. Law § 73 N.Y. Legis. Law § 32	New York ethics law generally cover, among others, "officers and employees" of state "agencies," (including departments, boards, bureaus, divisions, commissions, and councils), except employees who are not compensated or are compensated on a per diem basis. "State agency" includes the State University of New York (SUNY) and City University of New York (CUNY) university systems, including all	Company Representatives are prohibited from providing items of more than "nominal value" New York authorities interpret "nominal value" as a "value of $15 or less." In addition, the N.Y. Ethics Commission has interpreted New York ethics laws to prohibit outside consulting that "conflicts with the proper and effective discharge" of the state employee's duties. That requires a case-by-case analysis. Company Representatives may not engage a New York public employee for services without first receiving approval from the ImmunityBio Legal and	There are several exceptions to the general gift restriction: • Meals and refreshments provided to state employees "when participating in a professional or educational program when the meals or refreshments are provided to all participants" at a widely attended event are permitted. • The following state employees may receive travel and lodging expenses	N/A

State	Covered Recipients	Prohibitions and Restrictions	Exceptions	Deadlines and Fees
	constituent units (except community colleges). Healthcare professionals who are "employees" of a state agency would be covered by the ethics laws.	Compliance Departments.	incurred in connection with speeches, articles, appearances, etc., regarding the employee's discipline: SUNY and CUNY "academic employees," and SUNY and CUNY employees with the titles of "Research Scientists," "Cancer Research Scientists," and "Research Physicians" who also serve in an "academic status." • Food or beverage valued at $15 or less. • Complimentary attendance, food, and beverage offered by the sponsor of a widely attended event where: At least 25 individuals other than members, officers, or employees from the governmental entity in which the public official serves attend or were invited to attend; and the event is related to the attendee's duties or responsibilities or where the public official performs a ceremonial function appropriate to his or her position.	

Tiering Guidelines

Instructions: To tier an HCP, select only one (1) tier from each category. Tier 1 National HCPs are those that qualify for a tier 1 status in three or more categories. Tier 2 Regional HCPs are those that qualify for tier 2 or tier 1 status in three or more categories. All other HCPs will be categorized as Tier 3 local. To select a tier for each category, select the tier that best describes the HCP for that category. Specifically, starting with Tier 1, does the HCP meet two (2) or more criteria for tier 1 in the category? If so, the HCP qualifies for tier 1 status for that category. If no, move on to Tier 2. To meet tier 2 status in a category, the HCP must either meet two or more of the criteria for tier 2 in that category or one criterion in tier 2 and one criterion in tier 1 for that category. Generally, if an HCP does not meet tier 2 status for a category, the HCP falls within Tier 3 for that category. If the HCP does not generally meet tier 3 status or better for two or more of the categories, one should evaluate if the HCP is an appropriate HCP consultant.

- **Timeframe:** Unless otherwise indicated, all criteria below must be met within a 7-year time frame.
- **Frequency Terminology:** "Regularly" means 5 times over the past 7 years. "Frequently" means 10 times over the past 7 years.

Category	Tier 3 Local	Tier 2 Regional	Tier 1 National
Employment	**1.** Has held a part time or a clinical instructor position at a college or university program centered around medicine or health sciences **2.** Has admitting privileges at a regional hospital, clinical center or specialty disease center **3.** Full-time physician in clinical practice for at least 5 years	**1.** Assistant medical professor at a leading national college or university program centered around medicine or health sciences **2.** Full-time or associate medical professor at a recognized college or university program centered around medicine or health sciences **3.** Full-time physician at a recognized national clinical center or specialty disease center **4.** Full-time physician in clinical practice for at least 12 years	**1.** Department chair at a leading or recognized college or university program centered around medicine or health sciences **2.** Full-time or associate medical professor at a leading national college or university program centered around medicine or health sciences **3.** Full-time physician at a leading national clinical center or specialty disease center **4.** Full-time physician in clinical practice for at least 20 years
Publications and Research (recognition for clinical research or peer-reviewed publications)	**1.** Has provided research or other support to a study or clinical trial **2.** Has published 1 article in a peer-reviewed journal	**1.** Recipient of at least 3 national or international grants (e.g., NIH) **2.** Sub-Investigator, Coordinating Investigator, or Steering Committee member for 1 or more drug or device, multi-center phase 2 or 3 clinical studies **3.** Site level Principle Investigator of 4 or more drug or device, phase 2 or 3 clinical studies **4.** Authored 1 article in leading peer-reviewed journals and has been first or senior author for 2 or more articles in peer-reviewed journals **5**. Author or editor of chapter in leading medical book	**1.** Recipient of at least 7 national or international grants (e.g., NIH) **2.** Principle Investigator, Coordinating Investigator, or Steering Committee member for 4 or more drug or device, multi-center phase 2 or 3 clinical studies **3.** Authored 5 articles in leading peer-reviewed journals and has been first or senior author for 2 or more articles in peer-reviewed journals **4.** Author or editor of leading medical book

Category	Tier 3 Local	Tier 2 Regional	Tier 1 National
Speaking and Advising (excluding credit for services to pharmaceutical companies)	**1.** Has presented data, orally or via poster, at a regional congress, conference, or symposia **2.** Member of scientific or medical committee for academic institution or hospital	**1.** Chaired or served on a scientific or advocacy committee of a sub-national or state organization on health issues (e.g., state medical advisory board) **2.** Regularly presents, including lectures or poster presentations, at regional conferences or programs **3.** Frequently invited as a lecturer at academic institutions **4.** Frequently invited as a lecturer by a CME organization	**1.** Chaired or served on a committee determining national treatment guidelines **2.** Spoke or chaired sessions at international or national conferences at least 5 times **3.** Served as an FDA advisor or advisor to other national or international regulatory organizations
Associations and Journals (recognition for leadership roles)	**1.** Served as a reviewer or ad hoc consultant for peer-reviewed journal	**1.** Served as a member of a national or international medical association **2.** Served in a leadership role, or chaired a medical or scientific committee, for a national or sub-national medical association **3.** Served as a director, manager, or committee chair for an international or national advocacy organization **4**. Editor or member of editorial board for a national peer-reviewed medical journal	**1.** Served in a leadership role, or chaired a medical or scientific committee, for a national or international medical association **2.** Served in a leadership role for an international or large national advocacy organization **3.** Editor or member of editorial board for a top national peer-reviewed medical journal

FMV Rate

Once the appropriate tier is determined, one must determine the compensation rate using the below chart. To determine the compensation rate within a tier, one should evaluate the HCP's professional qualifications. The maximum rate within a tier may only be considered on an exception basis if the HCP's professional and medical expertise and qualifications justify the maximum rate within the tier. One must never consider the value or volume of prescriptions written by the HCP when determining the HCP's FMV rate.

Hourly FMV

FMV Hourly Rates (USD)									
	Tier III			Tier II			Tier I		
Specialty	Min	Rec	Max	Min	Rec	Max	Min	Rec	Max
Urology	470	530	565	565	650	700	700	790	840
Uro-Oncology (with procedures)	500	575	615	615	680	800	800	875	975
Hematology/Oncology	460	535	575	575	700	770	770	870	925
Registered Nurse	100	125	140	140	155	175	175	200	225
NP: Medical Specialty	100	130	135	135	150	160	160	210	260
Physician Assistant (Non-surgical/Non-Primary Care)	170	200	230	230	250	275	275	300	320
CEO/Executive Director (26 or More FTE Phys)	435	610	705	705	880	975	975	1,080	1,140
Chief Executive Officer – Independent Hospital/Facility	720	905	1,005	1,005	1,230	1,350	1,350	1,520	1,610
Clinical Practice Manager	70	75	80	80	90	95	95	105	110

Above hourly rates have been rounded to the nearest $5
Consulting, Shift, and Freelance premiums have been applied to the data set
Recommended rates are calculated at the 65th percentile between the minimum and maximum of a tier's range