

COMPREHENSIVE COMPLIANCE PROGRAM

COMPLIANCE PROGRAM DECLARATION

Legend Biotech USA Inc. (“Legend”) is in compliance with its Comprehensive Compliance Program (“CCP”) and California Health & Safety Code §§ 119400-119402. Our Comprehensive Compliance program, which is further described below, contains the elements of an effective compliance program identified in the “Compliance Program Guidance for Pharmaceutical Manufacturers” published by the Office of Inspector General, U.S. Department of Health and Human Services (the “OIG Guidance”). In addition, Legend is in compliance with the “Code on Interactions with Health Care Professionals” published by the Pharmaceutical Research and Manufacturers of America (the “PhRMA Code”) and has policies, procedures and processes designed to help ensure compliance with the PhRMA Code.

INTRODUCTION

Legend has established a Comprehensive Compliance Program to prevent, detect, and resolve potential compliance issues or unlawful and unethical behavior.

The OIG Guidance outlines seven fundamental elements of an effective compliance program. In addition, Legend’s CCP is consistent with the PhRMA Code. While the OIG recognizes that even an effective Compliance Program cannot guarantee that improper employee conduct will be entirely eliminated, it is Legend’s expectation that employees will comply with the policies established in support of the CCP. In the event that Legend becomes aware of violations of law or its policy, it will investigate the matter and, where appropriate, take disciplinary action and implement corrective measures to prevent future misconduct.

Legend will continually review, assess and improve the effectiveness of its CCP as necessary to meet the evolving business and regulatory environment. The seven fundamental elements of the current CCP are described below.

1. LEADERSHIP AND STRUCTURE

Legend has designated a Compliance Officer who has the overall responsibility for overseeing and monitoring implementation of Legend Biotech’s Comprehensive Compliance Program. In addition, a Compliance Committee has been established to support the Compliance Officer of its roles and responsibilities.

The Compliance Officer and Compliance Committee are responsible for overseeing Legend’s program for complying with the applicable federal and state healthcare laws and regulations, and for adhering to the highest ethical standards in its marketing, promotional, educational, and research activities.

COMPREHENSIVE COMPLIANCE PROGRAM

Legend is committed to ensuring that the Compliance Officer and Compliance Committee have the resources and authority to exercise independent judgment and to implement change as necessary to establish and maintain the CCP. The Compliance Officer and Compliance Committee meet regularly to identify and manage areas of risk of critical focus for the Compliance Program.

Compliance Officer. The Compliance Officer has the responsibility to develop, operate, and monitor the CCP, including but not limited to the management of compliance related matters and program effectiveness; oversee the periodic review and revision of Legend's written compliance policies and procedures; manage Legend's compliance training program; coordinate internal compliance monitoring activities; review complaints, reports and questions received through the Legend's toll-free Compliance Hotline and other internal lines of communication; coordinate investigations that relate to compliance matters; and ensure that corrective action is taken.

Compliance Committee. Legend has established a Compliance Committee, which supports and advises the Compliance Officer in the development, implementation, and ongoing oversight of Legend's Compliance Program. The Compliance Committee consists of members of Legend's senior management and operating divisions and is responsible for identifying and managing areas of risk and areas of critical focus for Legend and its compliance program.

2. WRITTEN STANDARDS

Legend has established written compliance policies, procedures, and practices that guide the behavior of its employees in day-to-day operations. These policies include the Code of Conduct that sets forth the framework of our ethical conduct, which is based on Legend's fundamental principles and values. In addition, policies have been developed to provide Legend employees information on the Federal Anti-Kickback Statute and their obligations under the policy and statute. Furthermore, other policies have been developed that outline our commitment to compliance and corporate responsibility. These policies and procedures have been developed under the direction and supervision of Legend's Compliance Officer, legal counsel, and management from various functional areas. Legend has developed and implemented restrictions on items of value that may be provided to healthcare providers ("HCPs") that conform to the PhRMA Code.

In accordance with Cal. Health & Safety Code §§ 119400-119402, Legend has established an annual aggregate dollar amount of \$2000 on items of value (including meals) that Legend may provide to California HCPs. Per Cal. Health & Safety Code §§ 119400-119402, the annual aggregate limit does not apply to drug samples provided to HCPs that are intended for free distribution to patients and payments for legitimate professional services provided by an HCP. Legend may periodically re-evaluate this limit and, if appropriate, make any necessary adjustments consistent with any operational or practical issues related to compliance with the statute.

COMPREHENSIVE COMPLIANCE PROGRAM

3. EDUCATION AND TRAINING

Education and training of employees is a critical element of Legend's CCP. Legend is committed to implementing educational and training programs to its employees on their legal and ethical obligations under applicable laws, rules, regulations, and industry codes, and company policies and procedures. Training takes a variety of forms, including instructor-led training and written materials.

New employees will receive such training as part of their initial training, and existing employees are expected to receive compliance training on at least an annual basis.

4. INTERNAL LINES OF COMMUNICATION

As part of our commitment to ethical and legal behavior, Legend employees are expected to report any suspected or actual violations of our CCP or laws and regulations which govern our business. We encourage employees to report potential or actual violations to a supervisor, manager, or directly to the Compliance Officer, Compliance Department, or by calling our toll free, 24 hour, anonymous Hotline.

We also encourage Legend employees to seek guidance when unclear as to the appropriate course of conduct in adhering to Legend's compliance program or applicable laws.

Employees who in good faith reports a potential or actual violation of our compliance program or applicable laws should do so without the fear of retribution. Acts of retaliation against an employee is strictly prohibited.

5. AUDITING AND MONITORING

Legend's Compliance Officer, supported by the Compliance Committee, is responsible for monitoring, auditing, and evaluating the CCP. These auditing and monitoring activities intend to assess compliance with the CCP policies, procedures, and processes as well as identify potential or existing problem areas and to take corrective measures to prevent the recurrence of non-compliance. As per the OIG Guidance, nature, extent, and frequency of compliance monitoring and auditing may vary based on several factors, including new regulatory requirements, changes in business practices, and other considerations.

COMPREHENSIVE COMPLIANCE PROGRAM

6. RESPONDING TO POTENTIAL VIOLATIONS

Violation of applicable laws, any of the provisions of the CCP, or other Legend US policies may result in a disciplinary action, up to and including termination of employment. When deemed necessary, the Compliance Officer, or designee, will commence an investigation to the potential noncompliance upon identification to determine whether a violation of Legend's directives and guidelines have occurred.

7. CORRECTIVE ACTIONS PROCEDURES

Legend is committed to ensure all compliance concerns are promptly investigated and an appropriate disciplinary action is taken. The specific disciplinary action for the violation and the exact nature and level of an investigation varies based on the circumstances.

Upon conclusion of an investigation, corrective action and preventative measures are determined and implemented as appropriate, including but not limited to re-training, revision of policies and procedures, or internal controls, to prevent future violations.

A copy of this declaration may be requested by emailing compliance@legendbiotech.com, or calling the Compliance Department's toll-free number at 1-848-237-5966.