

# CALIFORNIA COMPREHENSIVE COMPLIANCE POLICY

## 1.0 INTRODUCTION

Corcept Therapeutics Incorporated (Corcept) is committed to conducting its global business based on the highest ethical standards. In the United States, a key component of this commitment is the establishment and maintenance of a Comprehensive Compliance Program (CCP) compliance program in accordance with California Health and Safety Code section 119400, that adopts the principles of the Pharmaceutical Research and Manufacturers of America voluntary Code on Interactions with Healthcare Professionals (PhRMA Code) and the *Compliance Program Guidance for Pharmaceutical Manufacturers* published by the Office of the Inspector General, U.S. Department of Health and Human Services (OIG Guidance). The purpose of our CCP is to prevent and detect violations of law or company policy. As the OIG Guidance recognizes, however, the implementation of such a program cannot guarantee that improper employee conduct will be entirely eliminated. Nonetheless, it is our expectation that employees will comply with the principles of the PhRMA Code, the Corcept Code of Ethics, Corcept's Policies for Interactions with Healthcare Professionals, as well as with other company policies. In the event that Corcept becomes aware of violations of law or company policy, we will investigate the matter and, where appropriate, implement corrective measures to prevent future violations.

We believe that our program is scalable to address the size, organizational structure and resources of our company and will continue to evolve accordingly. We regularly monitor and reassess the program in order to improve it. Described below are the fundamental elements of the Corcept CCP.

## 2.0 COMPLIANCE PROGRAM OVERVIEW

### 2.1 Leadership and Structure

- **Compliance Officer.** Corcept has appointed a Compliance Officer, who is charged with developing, operating and monitoring the CCP, and is advised regularly by the Corcept Compliance Committee. The Compliance Officer reports directly to the President of Corcept and has direct access to the CEO and Corcept Board of Directors and senior management. The Compliance Officer provides a report on the CCP to Corcept senior management and the Corcept Board or Nominating and Corporate Governance Committee of Board of Directors both annually and on an as-needed basis.
- **Compliance Committee.** Corcept has established a Compliance Committee to advise the Compliance Officer and assist in the implementation of the CCP. The Compliance Committee is comprised of members from functional units across the company. It meets on a periodic basis to monitor company activities and compliance developments.

### 2.2 Written standards.

- Corcept has established written policies and procedures to ensure compliance, including the Corcept Code of Ethics, Corcept Policy on the Designation of a Compliance Officer and Compliance Committee Charter, Corcept's Policies for

Interactions with Healthcare Professionals, and numerous complimentary policies that outline the company's global commitment to compliance and corporate accountability. The standards set forth in the policies apply to all Corcept employees, and adherence to company policies is a condition of employment. Corcept expects all officers and managers to review policies with their employees and to ensure adherence to applicable policies, procedures, laws, guidance and regulations.

- Our marketing policies conform to the PhRMA Code.
- Corcept has established spending parameters, which include an annual upper dollar limit of \$2,000 on promotional spending directed toward individual California healthcare professionals. We track and monitor these spending parameters to the best of our ability, using available resources, and will modify them if necessary. On rare occasions, management may authorize additional spending based on circumstances such as the revision or expansion of product labeling, the launch of a new product or the availability of new scientific information relating to existing products.

### 2.3 Education and Training.

All employees receive general compliance training applicable to their job function and responsibilities, which includes training on applicable Corcept policies. Specialized training occurs in specific departments where a need for additional training has been identified. Annual healthcare compliance training is required of all covered employees who engage in, or support, commercial activities. Employees are trained on how to report compliance concerns through internal channels, including anonymously through the Compliance Hotline.

### 2.4 Internal Lines of Communication.

A variety of internal communications tools exist for communicating compliance issues and concerns. As a matter of policy, employees are required to report alleged violations of policy to management or the Compliance Officer without fear of retaliation or recrimination. Corcept also has a confidential outside telephone line made available to all employees who wish to anonymously raise concerns about potential unethical or illegal behavior or violations of Corcept policies. This telephone line is operated by an independent firm who will forward reported concerns to the Compliance Officer for response or investigation. The telephone line is available 24 hours a day, seven days a week.

### 2.5 Auditing and Monitoring.

The Corcept Compliance Committee approves a compliance auditing and monitoring plan that includes an annual audit and various monitoring activities. The nature of the reviews, as well as the extent and frequency of our compliance monitoring and auditing, varies according to a variety of factors, including new regulatory requirements, changes in business practices and other considerations. Results are reported to the Compliance Committee and to appropriate managers.

## 2.6 Responding to Potential Violations.

Enforcement action for CCP violations is addressed in Corcept's company policies. We have a progressive disciplinary process, up to and including termination, depending upon the severity of the violation.

## 2.7 Corrective Action Procedures.

Our CCP requires that the company respond promptly to potential violations of law or company policy. After investigation of a reported or detected issue, the company will assess whether disciplinary action is appropriate, and whether a violation is in part due to gaps in our policies, practices, training or internal controls, and take action to prevent future violations.

*Copies of the Corcept California Declaration of Compliance, Corcept Comprehensive Compliance Program description and Corcept Code of Ethics can be obtained on our website at [www.corcept.com](http://www.corcept.com) or by calling the Compliance Hotline at 855-212-2678.*