GLOBAL ANTI-CORRUPTION POLICY

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1. Foreword

Integrity in every interaction: our commitment to remaining free of corruption

The Besins Healthcare Group (the "**Group**" or "**Besins**") values integrity and thus strongly opposes corruption and bribery and does not tolerate practices that seek to obtain business through improper means. To this end, we are committed to maintaining a zero-tolerance policy towards corruption. This Global Anti-Corruption Policy (the "**Policy**") ensures that our operations and interactions are conducted in full compliance with global anti-corruption laws and regulations.

Our rigorous commitment to anti-corruption enables us to:

- uphold and promote transparent and fair business practices worldwide,
- prevent any form of bribery or unethical inducements in our interactions,
- foster trust and reliability, and
- support the legal and ethical procurement and distribution of our products and services.

This policy sets a global standard for combating corruption, emphasizing compliance, monitoring, and accountability across all levels of our operation. It is designed to protect and enhance our reputation and operational integrity, and makes us stay "by your side, for life".

2. Purpose

The purpose of this policy is to ensure that all employees and colleagues of the Besins Healthcare Group comply with all relevant anti-corruption laws applicable in the countries where the Besins Healthcare Group operates. This includes prohibitions against bribery of both officials and private individuals whether foreign or national.

3. Subsidiarity

Upon publication of this policy all subsidiaries of the Group are obliged to implement a local adaptation of this policy. Stricter policies shall always prevail on this Global Policy, but this Global Policy shall prevail on any more lenient policies already in place. The subsidiaries of the Group will have three (3) months from the publication to adapt their local policies to align on the Global Policy in this latter case. Should there be no local policy in place, then this Policy shall be directly applicable.

4. Stakeholders

This policy, including its local implementing versions, apply to all subsidiaries and to all joint ventures and other entities controlled by Besins Healthcare (the "**Affiliates**"); and to all officers, directors and employees of Besins Healthcare or of any affiliate, wherever located, (the "**Besins Healthcare Personnel**"). Global Heads and Regional Heads ensure policy compliance at global and regional levels.

The Besins Compliance Committee is ultimately responsible for providing guidance on the interpretation and implementation of this policy. Routine questions relating to interpretation or understanding of the policy may be referred to the Compliance Officer or the General Counsel.

5. Overview

This Global Anti-Corruption Policy strictly prohibits any forms of bribery, including offering, authorizing, or providing unlawful payments directly or indirectly to national or foreign officials or their relatives to influence business activities related to Besins Healthcare. No employee or colleague may engage in bribery or indirect corrupt practices. Any transaction that cannot be conducted directly with a national or foreign official is also prohibited if done indirectly.

Interactions with national or foreign officials, where necessary, should be transparent and compliant with detailed criteria provided in this policy for meals, gifts, entertainment, travel, and other expenditures.

6. Definitions

"Bribery" can generally be described as the offer or receipt of any payment, gift, loan, fee, reward or other advantage or consideration to or from any person as an inducement to do something, to refrain from doing something, or to influence a decision. For example, a payment of money in order to: (a) obtain, retain or direct business; (b) gain any undue or improper advantage in the conduct of

business (such as favorable tax treatment); or (c) influence the judgment or conduct of a third party or to cause a desired outcome or action is a bribe.

A kickback is a particular kind of bribe. It is the unethical or illegal return of part of a payment already made as part of a legitimate business transaction. For example, an unethical supplier might agree to pay a purchasing manager some amount of money in exchange for the award of a supply contract by that manager.

This Policy applies to payments to any Government Official, regardless of rank or position in a country or a foreign Government Official. The definition of a Government Official is very broad. For purposes of this Policy, a "Government Official" means:

- any officer or employee of any state, provincial, county or municipal government or government department or agency;
- any officer or employee of any commercial enterprise that is owned or controlled by a government;
- any officer or employee of any public international organization, such as the International Monetary Fund, the European Union and the World Bank; or
- any person acting in an official capacity for any government, agency, enterprise, or organization, identified above.

7. Rules

Besins Healthcare Personnel and Third Parties must comply with the Anti-Corruption Policy of Besins Healthcare and any applicable anti-corruption law.

Besins Healthcare Personnel and Third Parties shall not offer, pay, promise or authorize any bribe, kickback, or illicit payment or benefit in money or in any kind, to any government or commercial customer, employee, investor, client, broker, agent, contractor, dealer or any other person or entity in order to corrupt the said persons.

No Besins Healthcare Personnel shall receive any bribe, kickback, or illicit payment or benefit of any kind, from any customer, supplier or other Third Party.

Any Besins Healthcare Personnel receiving a gift of any kind (in cash, shopping voucher, as a favour or service or otherwise in kind) from a Third Party that is related to the employee's position in Besins Healthcare and which is above the limit set forth in the below Section 9, shall declare such gift to the

General Manager of the Besins Healthcare company and/or the Compliance Officer concerned through the form CA-F001/01 set out in Appendix A.

8. Payments for gifts or hospitality

No payment or promise of payment for gifts, hospitality, or entertainment to any Government Official or Third Party may be made by or on behalf of Besins Healthcare or any Affiliate on the basis that it is permitted as provided above unless such payment or promise has been approved by the Corporate Compliance Officer or the person designated to this end, in accordance with the procedure set forth by the General Counsel and the Compliance Committee.

9. Conditions for acceptable gifts

An acceptable gift responds to very strict conditions. A gift can be defined as "something voluntarily donated, with no preconditions and without the expectation of any return". Gift giving should have no perceived secrecy or deception involved and should only be given in order to consolidate a business relationship or when local customs/practices make it acceptable and under the condition of not being forbidden by any law. The following ordinary gifts made can be accepted conditional to having a value not exceeding the value of **EUR 50** or equivalent:

- calendars;
- diaries;
- electronic calculators;
- pens;
- mugs;
- post-it type notepads;
- telephone message pads;
- mouse mats;
- confectionery;
- flowers; and/or
- work-related publications.

10. Procedure for gifts beyond the limit

Any gift received or offered beyond these limitations is subject to approval through the use of the form CA-F001/01 set out in Appendix A.

11. Acceptable hospitality

"Acceptable Hospitality" is defined when all the following conditions are met:

- entertainment is provided;
- it is provided for free;it occurs in circumstances where it is not strictly necessary to do so for the conduct of the business, but where to do so is nevertheless beneficial to the interests of the business.
- it is below the limit set in Section 9 above (except for hotels).

Examples of hospitality include (but are not limited to):

- the provision of food and drink;
- the provision of accommodation (including reasonable hotels, i.e. not in excess of 4 stars and not in renown locations);
- the provision of theatre, cinema and concert tickets;
- entry to sporting events and facilities;
- entry to country clubs (**not** night clubs); and
- the use of capital assets for the purpose of entertaining.

12. Procedures

Prior written approval is required for any interactions involving Government Officials that may involve expenditures, with detailed record-keeping to support all transactions.

The Besins Healthcare Personnel shall also examine the consideration for any transactions in order for such consideration to be appropriate in relation to the market prices and not to constitute disguised corrupt payments.

13. Charitable and political contributions

Besins Healthcare does not make donations to political parties or candidates to influence decision-making. All charitable contributions made on behalf of Besins Healthcare in any country must receive prior approval from the Compliance Officer or the General Counsel.

14. Mergers, acquisitions, and joint-ventures

Detailed protocols are set to manage corruption risks associated with mergers, acquisitions, and joint ventures, particularly involving foreign entities or officials, among others the due diligence policy.

15. Political involvement of employees

In conformity with this anti-corruption policy and to avoid any appearance of conflict of interest as per the Besins Healthcare Group Code of Conduct (GLAD-POL-001) and any applicable Group

policies, no employee of the Besins Healthcare Group is allowed to exercise a political mandate or act as a public official while being an employee. Any employee of the Besins Healthcare Group that acquires a political mandate or becomes a public official must advise the company and resign within three (3) months of his appointment. Upon termination of his mandate or charge, this employee may request to return working with the Besins Healthcare Group, at the discretion of the latter. A report shall be completed by the Compliance Officer to confirm the absence of conflict or undue influence before such a hire will be approved.

16. Internal controls and record-keeping

Accurate record-keeping and internal controls are required to ensure all transactions are transparent and traceable. Due diligence will be conducted on all third parties prior to entering any business relationships. This includes a background check to ensure that the third party has not been involved in any activities that are inconsistent with this Policy, the anti-corruption laws or international sanctions as further detailed in the due diligence policy.

17. Training requirements

Regular anti-corruption training is mandated for all employees, tailored to their specific roles within Besins Healthcare, with all training records maintained for compliance tracking. All employees will receive training on this policy as part of their induction and regular refresher training. Training will be tailored to reflect the risks associated with different roles within the Group.

18. Reporting protocol

All employees must report any suspicious activities or violations of this policy through line managers and/or the Compliance Officer or the General Counsel, with strict non-retaliation protections for those who report in good faith. The Whistleblowing policy (GLAD-POL-007) also guarantees the absence of retaliation for good faith reporting via that channel.

Violations can result in severe penalties under the applicable laws, including criminal charges, civil liabilities, exclusion from government programs, and disciplinary sanctions up to and including termination by Besins Healthcare.

19. Violation by partners

Partners who violate applicable anti-corruption laws or this Policy may be subject to severe criminal and civil penalties, which will never be taken in charge by Besins Healthcare. In addition, any occurrence of violation of these laws or this Policy will be a cause for immediate termination of any agreement or business relationship for breach with no indemnity whatsoever due for this

termination, without prejudice of any further rights of Besins Healthcare or its right to report such violations to the appropriate authorities.

20. Disciplinary action

Any disciplinary action shall be undertaken according to normal HR procedures within the respect of applicable laws. The Compliance Committee may also be seized of violations of this Policy upon report after investigation by the Compliance Officer, the Head of HR, or the General Counsel, as well as by the CEOs.

21. Reporting

The Compliance Officer shall report on a quarterly basis to Besins Healthcare's Compliance Committee on the Company's efforts to ensure compliance with this Policy, and anti-corruption laws.

This Policy shall be reviewed on a yearly basis by the Compliance Committee.

22. Further Information

Any questions about this Policy or applicable anticorruption laws should be directed to the Compliance Officer or your business unit's General Manager's office or the General Counsel.

Signed by:
Nicolas Besins
Signer Name: Nicolas Besins
Signing Reason: I approve this document
Signing Time: 08 July 2025 | 4:20:08 PM CEST
EFBAF1F55011429FB35DB28EA5893B93

Nicolas Besins

CEO

Signed by:
Alexandre Besins
Signer Name: Alexandre Besins
Signing Reason: I approve this document
Signing Time: 08 July 2025 | 4:50:51 PM CEST
27805063219341429B04B281A7ABE547

Alexandre Besins

CEO

Appendix A
Business Gifts and Hospitality Form (CA-F005/01)

Please ensure that you have read the Anti-Corruption Policy and understand the actions that need to be taken prior to completing this form. Advance approval is required for all Gifts and Hospitality above the limits specified, irrespective of being received by Besins or offered by Besins.

The Business Gifts and Hospitality checklist must be used as part of your decision-making and must be returned with this form. Should you decide to refuse the gift, you must nevertheless signal the offer to the Local Compliance Officer and Corporate Affairs.

Besins has a zero tolerance to bribery and corruption and the offering and receiving of gifts and hospitality may be a subterfuge for this. Besins' Anti-Corruption Policy extends to all Besins' business dealings and transactions and these both have a wide interpretation across all functions.

1.	Name	
2.	Role, Title	
3.	Department	
4.	Identify whether the gift is offered by Besins or received by Besins	
5.	Full details of the individual and/or company offering or being offered gifts or hospitality including name, position, company, address	
6.	Date of gift or hospitality received or to be offered	
7.	Who is the ultimate recipient of the gift or hospitality if accepted?	
8.	Estimate of the market value or actual value of the gift or hospitality	
9.	What is the connection with the person making the offer or receiving the offer to you and Besins?	

10.	Would the provision of this gift or hospitality create suspicion or conflict between your role in Besins and your personal interests?	
11.	Would the provision of this gift or hospitality give the impression (to anyone inside or outside of Besins) that you have been, or might be influenced to show favour or disfavor to any person, organization or company?	
12.	Could this gift or hospitality bring Besins into disrepute?	
13.	Could this gift or hospitality be or be perceived to be suspicious or dishonest?	
14.	**If you have ticked "yes" to any of the questions 10 to 13, then you should refuse the gift or hospitality or not make any offer to give, as this creates doubt about the propriety of accepting or providing them.**	
15.	Action decided by Compliance Officer and date	
16.	Date the rejected items were returned to the offeror and method of return (if applicable)	