

WHISTLEBLOWER PROTECTION POLICY

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Version number: 1.0
Department: Global Legal Affairs Department

Written by	Reviewed by	Approved by
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Whistleblower PROTECTION Policy

Foreword

Besins Healthcare is dedicated to maintaining integrity and ethical standards in all business operations. We encourage employees to report any violations of our Values, the Code of Business Conduct or our Compliance Policies. In line with this commitment, we have established the following Whistleblower Protection Policy for:

- (a) handling of any concerns, issues, or complaints (collectively “**Concerns**”) regarding: (1) accounting, financial, internal controls, and auditing matters; and (2) legal, business, compliance or regulatory matters (1 and 2 collectively “**Reportable Matters**” as further detailed in Section 3 below), and

submission of Concerns by any Besins Healthcare Personnel, service provider or consultant of the Company (each a “**Party**”) regarding Reportable Matters.

A. APPLICATION OF THIS POLICY

This Policy applies immediately across all entities of Besins Healthcare Group, unless such entities have already implemented a similar policy with stronger whistleblower protection which will then prevail. Failing which, this policy shall be implemented locally with full force as of the date of its publication.

B. SCOPE OF MATTERS COVERED BY THIS POLICY

This Policy relates to Concerns relating to any Reportable Matters including, without limitation, the following:

- (a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Besins Healthcare;
- (b) fraud or deliberate error in the recording and maintaining of financial records of Besins Healthcare;
- (c) deficiencies in or noncompliance with Besins Healthcare’s internal controls over accounting or financial reporting;
- (d) misrepresentation or false statement to or by an officer, accountant or external auditor regarding a matter contained in the financial records, financial reports or audit reports of Besins Healthcare;
- (e) deviation from full and fair reporting of Besins Healthcare’s financial condition or results of operations; and
- (f) non-compliance with applicable legal, business, compliance and regulatory matters laws, regulations, practices.

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- (g) Violation of any of the Code of Business Conduct or the compliance policies of Besins Healthcare (collectively the “**Policies**”).
- (h) Violation of any applicable laws by a company of the Besins Healthcare Group or any Besins Healthcare Personnel, directors, consultants or contractors.

C. SUBMISSION OF CONCERNS

Any Party having Concerns may report such Concerns to the Compliance Officer. Where a Compliance Officer position is not designated, then reference to this position in this Policy shall be understood as referring to the General Counsel. Report of Concerns may be submitted in writing or by e-mail at the option of the reporting Party. Besins Healthcare Personnel can choose to report Concerns anonymously. If you provide your name, you can request that it remains confidential.

You can report concerns through multiple channels:

By email: Compliance Officer, CorporateCompliance@besins-healthcare.com

By submission via online form which may be anonymous: <https://portal.besins-healthcare.com/whistleblower-form>

The letter, form or e-mail (each a “**Communication**”) should contain as much specific detail as possible to allow for proper assessment. The Communication should be candid and include all of the information that the Party knows regarding the Concerns. To the extent possible, the Communication should include sufficient corroborating information to support the commencement of an investigation. The Compliance Officer may, in its reasonable discretion, determine not to commence an investigation if the Communication contains only unspecified or broad allegations without appropriate support.

D. TREATMENT OF CONCERNS

Upon receipt of any Communication, the Compliance Officer or an *ad hoc* officer designated by the Compliance Committee to carry out this mission (“**Investigating Officer**”) shall make a determination, in their reasonable judgment, whether a reasonable basis exists for commencing a formal investigation. The determination by the Investigating Officer will be provided to the Party who sent the Communication (unless the Communication was sent on an anonymous basis) to the Compliance Committee and to relevant management.

If the Investigating Officer determines that a reasonable basis exists for commencing a formal investigation, the Investigating Officer will initiate the formal investigation based on the principle of due process. The Compliance Officer shall have the authority to retain outside legal, accounting or other relevant expertise in any investigation, as it deems necessary to conduct the investigation in accordance with this policy.

At each quarterly meeting of the Committee, the Compliance Officer shall present a report containing the following information with respect to each Communication received during the

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quarter: a description of the Communication; whether or not the Communication resulted in the commencement of a formal investigation; and the status of each formal investigation.

E. CORRECTIVE ACTION

Upon conclusion of the formal investigation, the Investigating Officer will submit a report to the Compliance Committee with his findings. The Compliance Committee, with the input of the Investigating Officer and Company management, if requested, will determine the validity of Concerns and the appropriateness of any corrective actions. It is the responsibility of the Compliance Committee to report to the CEOs any non-compliance with accounting, legal, business, compliance or regulatory requirements, and to make sure that the Company takes appropriate corrective action. Officers and/or employees that are found to have knowingly materially violated any laws, regulations or the Policies may be subject to disciplinary action within the respect of applicable laws which may go up to termination.

F. NO RETALIATION

This Policy is intended to enable individuals to raise Concerns for investigation and appropriate action. With this goal in mind, consistent with the Policies, Besins Healthcare Company shall not retaliate or tolerate any retaliation by management of Besins Healthcare, neither directly or indirectly, including encouraging retaliation by others, against anyone who, in good faith, makes a report of a Concern or provides assistance to the Compliance Committee, management or any other duly authorized person or group, including any governmental, regulatory or law enforcement body, investigating a report of a Concern. If the Compliance Officer becomes aware of a retaliatory action against a reporting person, the Compliance Officer shall inform the Compliance Committee of such action, which will constitute a disciplinary violation if the retaliation is carried out by a Besins Healthcare Personnel.

Nothing in this Policy shall limit the authority of the Company to discipline, penalize, suspend or terminate any employee for good and sufficient reasons, which reasons shall not include having in good faith made a report of a Concern or provided assistance to the Compliance Committee, management or any other duly authorized person or group, including any governmental, regulatory or law enforcement body, investigating such report. A person's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Concerns or any ensuing investigation.

Nothing in this Policy shall preclude Besins Healthcare from taking disciplinary action against any defamatory or abusive reporting and which, after investigation, appear unsubstantiated and made with malicious intent.

G. CONFIDENTIALITY

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The Compliance Officer shall take reasonable steps necessary to protect the identity of any person making a report of a Concern so as to prevent any officer, employee, contractor, sub-contractor or agent from being in a position to take any retaliatory action against a person making such report,

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including encouraging others to take retaliatory action. In no event will information be released to persons without a specific need to know about the Communication. Nevertheless, under applicable law, nothing in what precedes shall preclude Besins Healthcare from advising the authorities of the violations where this would be a legal obligation in order to protect the rights of Besins Healthcare or any other person.

H. RETENTION OF COMPLAINTS AND DOCUMENTS

The Compliance Officer will maintain a log of all Communications, tracking their receipt, investigation and resolution. All Communications will remain confidential to the extent possible. All documents relating to the Communications and the investigations shall be maintained for a minimum of seven years in case of sanction and a minimum of one year in case of closure of the investigation without consequences. A person having carried out a complaint under this Policy is entitled to request the Compliance Committee to erase the records of the complaint under the applicable Policies and/or laws.

I. REPORTING AND RESPONSIBILITIES

We will publish annual reports on the number of concerns reported, investigations conducted, and outcomes. This demonstrates our commitment to transparency and accountability.

The Compliance Committee shall have overall responsibility for the implementation of this policy.

The Compliance Committee will review and update this policy annually to ensure it remains relevant and effective. We will incorporate feedback from Besins Healthcare Personnel and adapt to any changes in laws or regulations.

Signed by:
Nicolas Besins
 Signer Name: Nicolas Besins
 Signing Reason: I approve this document
 Signing Time: 17 July 2025 | 5:23:22 PM CEST
 EFBAF1F55011429FB35DB28EA5893B93

Nicolas Besins

CEO

Signed by:
Alexandre Besins
 Signer Name: Alexandre Besins
 Signing Reason: I approve this document
 Signing Time: 17 July 2025 | 8:04:51 PM CEST
 27805063219341429B04B281A7ABE547

Alexandre Besins

CEO