

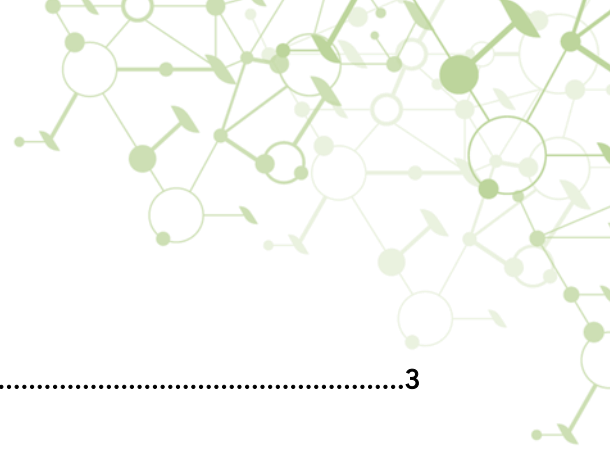


# PROCEDURE FOR COLLECTING AND HANDLING REPORTS

ARKOPHARMA GROUP

September 2023





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## FOREWORD

In accordance with its Compliance Programme, ARKOPHARMA agrees to comply with and bind all its Employees and Executives with all applicable national and international laws and regulations in the countries in which the Group operates, as well as with all the principles and rules set out in the Ethics Policy and its appended procedures (hereinafter the "**Policy**"). During the performance of their duties, all Employees must therefore be attentive to any conduct or situations that could potentially be in breach of the Policy.

With the aim of ensuring compliance with these commitments and fulfilling applicable statutory requirements, Arkopharma Group entities have set up a standard reporting system providing all Employees and Third Parties with a specific and secure platform for confidentially reporting any conduct or situations that infringe the Policy or are likely to constitute an ethical violation (hereinafter the "**System**").

This System has been implemented in pursuance of the obligations specified in **French Act no. 2016-1691 of 9 December 2016 on transparency, anti-bribery and modernisation of economic life**, which are applicable in France and within ARKOPHARMA's subsidiaries. The System also meets the requirements of **French Act no. 2022-401 of 21 March 2022 aimed at improving protection for whistleblowers** and **French Regulation no. 2022-1284 of 3 October 2022**. Note that local laws and regulations about whistleblowers continue to apply in the countries where ARKOPHARMA owns and operates legal entities.

In accordance with applicable legal provisions, the Social & Economic Committee (SEC) has been consulted.

This System is a complementary mechanism that is not intended to replace the mechanisms described in Section 5.5 of the Ethics Policy, which allow Employees to report any breaches or suspected breaches of the principles within the said Policy, or replace the other existing channels according to the applicable rules in each country (management, employee representative bodies, human resources, legal division or compliance team, and so on). **Therefore, the use of this System is optional. Employees who decide not to use the System will not incur any penalties.**

This procedure supplements and constitutes an appendix to the Ethics Policy. It aims to:

- Define the scope and organisational arrangements of the System ([Chapter 1](#));
- Specify the terms for collecting and handling reports ([Chapter 2](#) & [Chapter 3](#));
- Specify Whistleblowers' rights ([Chapter 4](#)).

## CHAPTER 1: SCOPE AND ORGANISATIONAL ARRANGEMENTS

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### 1.1. WHO CAN SUBMIT REPORTS?

The System is available to:

- **ARKOPHARMA Group employees:** members of personnel, candidates for employment who acquire information during the recruitment process, and persons whose work-based relationship has ended where information was obtained as part of that relationship.
- **External and casual employees:** employees on secondment, temporary workers, interns, agents and representatives, etc.
- **Shareholders, associates and persons holding voting rights** during the general meeting of ARKOPHARMA Group companies.
- Members of the administrative, executive and supervisory bodies.
- **Contracting parties and subcontractors of ARKOPHARMA** (hereinafter "**Third Parties**"): suppliers, service providers, distributors, customers, prospects, bidder in a call for tenders etc.

### 1.2. WHAT ARE THE ADMISSIBILITY CONDITIONS FOR REPORTS?

To be admissible, reports must meet all the following **conditions**:

- ✔ The report is made by a **natural person**;
- ✔ The report must **fall within the scope** of the System (see Section 1.3);
- ✔ The report must be made in **good faith** and **without direct financial consideration**.  
*Note: good faith means that the Reporting Person does not knowingly report false information and/or intend to cause harm and/or seek to obtain a personal benefit.*
- ✔ The report must be **accurate** and contain the information and documents required to address the report.

① *Note that these conditions must be met for the Reporting Person to qualify as a whistleblower and benefit from the associated rights.*

*Note:* where information has not been obtained in the context of their work-related activities, Reporting Persons must have first-hand knowledge of the facts. Otherwise, reported facts can be disclosed, provided that there is sufficient information and evidence to investigate the case.



### 1.3. WHICH FACTS CAN BE REPORTED?

This System allows any ARKOPHARMA Group **Employee** or any **Third Party** and any individual whose interests are likely to be affected by the Group's activities (see Section 1.1) to report any breaches that could constitute:

- **Conduct** or **situations in breach of the ARKOPHARMA Ethics Policy**
- **A crime or offence**

A **violation** or an **attempt to conceal a violation** of an **international commitment** duly ratified or approved by France, a unilateral legal instrument of an international organisation adopted on the basis of such a commitment, European Union law, the **law** or a **regulation**

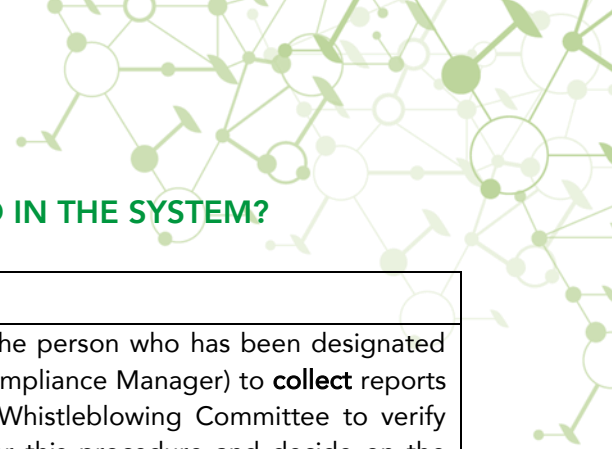
- **A threat or serious damage** to the **general interest**

Some examples of the areas covered by the procedure:

- Bribery and influence peddling
- Fraud, embezzlement and theft
- Discrimination and harassment
- Conflicts of interest
- Human rights, health, safety and working conditions
- Threat or damage to the environment
- Personal data or confidentiality breaches

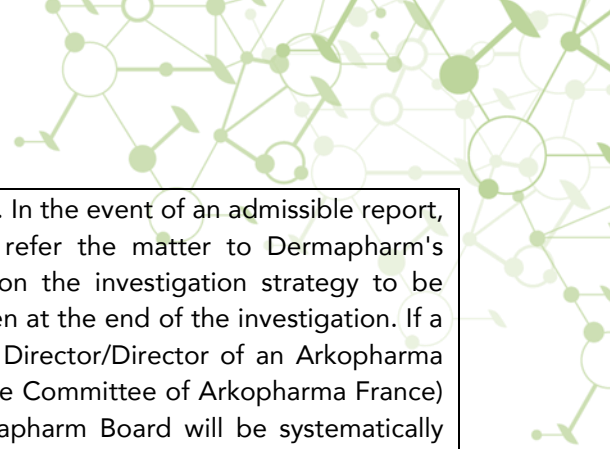
What is excluded from the procedure: reports may not relate to facts, information or documents that are covered by:

- **Secrets of national defence**
- **Medical** professional privilege
- **Legal** professional privilege
- Secrecy of **judicial deliberations** or the secrecy of judicial inquiry or investigations



## 1.4. WHICH INTERESTED PARTIES ARE INVOLVED IN THE SYSTEM?

| INTERESTED PARTY                          | DESCRIPTION  |
|---|--|
| <b>Lead Whistleblowing Officer</b>        | <p>The Lead Whistleblowing Officer is the person who has been designated within the ARKOPHARMA Group (Compliance Manager) to <b>collect</b> reports through the Platform, convene the Whistleblowing Committee to verify whether reports are admissible under this procedure and decide on the follow-up action. The Lead Whistleblowing Officer, who is a member of the Whistleblowing Committee and Compliance Committee, is responsible for ensuring that the Reporting System functions properly. He reports to the Dermapharm Group, of which the Arkopharma Group is a member, on a quarterly basis, the alerts issued via the Alert System in compliance with the confidentiality guarantees in force.</p>  |
| <b>Occasional Whistleblowing Officers</b> | <p>Occasional Whistleblowing Officers are people <b>outside</b> ARKOPHARMA who may be required to <b>handle or assist</b> in handling reports from time to time (i.e., lawyers, experts, service providers, etc.).</p> <ul style="list-style-type: none"> <li>➤ Occasional Whistleblowing Officers are designated by the Whistleblowing Committee for reports where delegated handling is considered to be beneficial (e.g. serious or complex reports, reports constituting a potential criminal offence, reports concerning a member of the management of one of the Group's entities or of the Executive Committee, reports issued by foreign subsidiaries, etc.). Where applicable, Occasional Whistleblowing Officers will only have access to the file of the report that has been delegated to them.</li> </ul> |
| <b>Whistleblowing Officers</b>            | <p>The persons who are responsible for handling reports, especially the Lead Whistleblowing Officer, the Whistleblowing Committee' members, the local Compliance Officers (for the foreign subsidiaries) and, if applicable, the Occasional Whistleblowing Officers. For the Spanish subsidiary, the Whistleblowing Officer has been appointed and declared to the local administrative authorities in accordance with the local legislation in force.</p>   |
| <b>Reporting Person</b>                   | <p>Any natural person with access to the Reporting System specified in Section 1.1, including:</p> <ul style="list-style-type: none"> <li>➤ Any ARKOPHARMA Group employee</li> <li>➤ External or casual employees</li> <li>➤ Third Parties</li> </ul> <p>Where Reporting Persons meet the conditions for whistleblower status, they will become Whistleblowers.</p>  |
| <b>Whistleblower</b>                      | <p>Whistleblowers are granted protection by law. Their identity is strictly confidential.</p>  |
| <b>Whistleblowing Committee</b>           | <p>Committee comprising:</p> <ul style="list-style-type: none"> <li>➤ the Group Compliance Manager</li> <li>➤ the Group Head of legal</li> <li>➤ the Group head of human resources</li> </ul> <p>This Committee is referred to by the Group Compliance Manager following the receipt of a report via the Platform or by any other person who has received an oral report (line manager, Compliance Officer, Whistleblowing Committee member, etc.). The role of the Whistleblowing Committee is to analyse the quality of a Whistleblower and the admissibility of reports, and to ensure that a collegial decision is taken, and in particular on the</p>   |



|                                    |  |
|------------------------------------|--|
|                                    | <p>investigation strategy to be deployed. In the event of an admissible report, the Whistleblowing Committee will refer the matter to Dermapharm's Compliance Department to decide on the investigation strategy to be followed and the measures to be taken at the end of the investigation. If a member of Management (Managing Director/Director of an Arkopharma subsidiary or member of the Executive Committee of Arkopharma France) is the subject of an alert, the Dermapharm Board will be systematically consulted for the same reasons. For Arkopharma subsidiaries, the Director and the local Compliance Officer will be invited to the Whistleblowing Committee to decide on the investigation strategy to be carried out locally.</p> |
| <p><b>Compliance Committee</b></p> | <p>Committee comprising the members responsible for organising, deploying, overseeing and controlling the application of the Policy. The reports received and the investigations into the most sensitive situations are disclosed to the Compliance Committee every quarter. This committee's other prerogatives are defined in Section 5.4 of the Ethics Policy.</p>  |



## CHAPTER 2: COLLECTING REPORTS

### 2.1. WHO SHOULD REPORTS BE SENT TO?

Reporting persons may choose from one of the following options:

- Report **internally** (within ARKOPHARMA) through the secure System and the reporting channels specified below where they believe that the breach can be addressed effectively internally and that there is no risk of retaliation.
- Report **externally** after using the internal reporting channel or directly to the competent authorities<sup>1</sup>, the Defender of Rights or the judicial authority, etc.
- Make a **public disclosure**, subject to certain conditions laid down by law:  
*Public disclosures should only be made as a last resort, i.e. no appropriate action was taken within the required time frame after first reporting externally. However, in the event of serious and imminent danger, or imminent or manifest danger to the public interest (such as where there is an emergency situation or a risk of irreversible damage) or where there is a risk of retaliation or a low prospect of the breach being effectively addressed after reporting the matter to one of the competent authorities, Whistleblowers may make a direct public disclosure of the information in their possession.*

### 2.2. HOW TO REPORT INTERNALLY

Internal reporting may be carried out over the following secure channels:

ONLINE



<https://arkopharma.signalement.net>

BY TELEPHONE (France only)



+33 (0)1 86 47 67 97  
Organisation code: 1980

<sup>1</sup> The designated competent authorities are listed in the [Appendix of French Regulation no. 2022-1284 of 3 October 2022](#). The competent authorities (for France) include but are not limited to: AFA, DGCCRF, Competition Authority, AMF, ACPR, IGEDD, ANSES, HAS, CNIL, ANSSI, DGT and DGFiP. For foreign subsidiaries, the competent authorities are as designated by applicable local regulations.



### 2.2.1. Via the Signalement.net online reporting portal

ARKOPHARMA has chosen to use a secure online reporting portal called Signalement.net to collect and handle all exchanges and information relating to reports (hereinafter the "**Platform**").

This external Platform is available:

- 7 days a week and 365 days a year;
- On the **websites** of the ARKOPHARMA Group and its subsidiaries or via **any internet browser**;
- Irrespective of the reporting person's location;
- In English, French, Spanish, Portuguese, Italian and Dutch.

To submit a report, simply sign into the Platform via the link (<https://arkopharma.signalement.net>) and click on the "**Make a report**" button.

➤ **Step 1: Initiating the report**

After reading and accepting the Platform's terms of service, Reporting Persons are invited to select the category corresponding to their report from the list proposed.

➤ **Step 2: Identification of the Reporting Person**

Reporting Persons are prompted to provide personal information (first name, surname, position, email address and telephone number). However, Reporting Persons may choose to remain anonymous by checking the corresponding box. In this case, the elements and documents submitted must be sufficiently accurate and detailed to allow the Whistleblowing Officers to handle the report. Otherwise, the report will be rejected. The Reporting Person will be notified in writing.

➤ **Step 3: Description of the report**

Reporting Persons must then complete the information requested in the form in **good faith** by listing as objectively, accurately and exhaustively as possible the alleged breaches that have come to their knowledge or which they wish to report where the information was acquired in the context of their work-related activities, and the identity of the perpetrators and any persons involved in the breach by attaching any information or evidence, irrespective of the form or medium, that is likely to support the report. Only the data required to examine the merits of the report should be submitted, and the wording used to describe the reported facts must make it clear that such reported facts are allegations. The report must in no way contain any value judgements by the Reporting Person.

➤ **Step 4: Submission of the report**

Reporting Persons certify that their report has been made in good faith before sending it by clicking on the "**Submit report**" button after reading a summary of the information provided. The report is then sent to the Lead Whistleblowing Officer, who centralises the reports collected within the Group.

After completing these steps, the Platform confirms that the report has been sent and automatically generates a confidential code, which the Reporting Person is prompted to keep.

Reporting Persons can also choose to receive their code and notifications relating to the handling of their report by email by checking the corresponding box, even if they wish to remain anonymous (the Whistleblowing Officers will not have access to the email address provided).

Reporting Persons can track the status of their report from the homepage by clicking on the "**Access an existing report**" button and entering their confidential code. The Platform allows Reporting Persons to carry out further actions relating to their report (ask a question, provide additional information, etc.) while maintaining their anonymity.

① *After submitting their report via the Platform, Reporting Persons will receive written acknowledgement within seven (7) working days<sup>2</sup> of receipt. This acknowledgement does not mean that the report is admissible.*

**Reporting Persons are strongly encouraged to use the Platform on account of its guaranteed security and confidentiality.**

### 2.2.2. Via the dedicated voice service

A hotline with an interactive voice response system is available to ARKOPHARMA Employees and Third Parties in France who wish to leave a secure voice message. The voice system is only available in French and is intended for France only.

- Dedicated number: **+33 (0)1 86 47 67 97**
- Organisation code: **1980** (to provide access to the ARKOPHARMA system)

The message is then automatically collected and sent to the Platform. The Lead Whistleblowing Officer will then receive a notification that a report has been made via the hotline.

Reporting Persons can check their voice messages by calling the reporting hotline or signing into the Platform using the file number generated when the report was received.

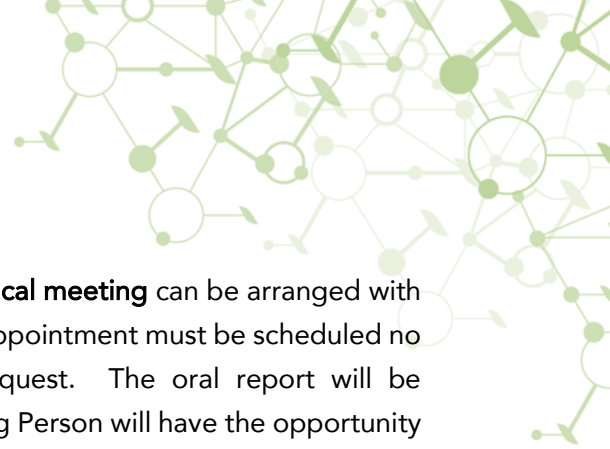
Text messages are only accessible via the Platform. They can communicate with the Whistleblowing Officer, track their case file and add additional information via the Platform in a secure manner.

The terms for informing Reporting Persons that their report has been received via this channel are identical to those for reports collected via the online Platform (written acknowledgement of the report within seven (7) working days of receipt).

**Irrespective of the channel chosen by the Reporting Person, reports are collected by the Compliance Manager (Lead Whistleblowing Officer).**

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<sup>2</sup> Without prejudice to applicable local legislation (e.g. 7 calendar days (for Spain)).



### 2.2.3. Other channels

At the Reporting Person's request, a **video conference** or **physical meeting** can be arranged with a Whistleblowing Officer to make the report. In this case, the appointment must be scheduled no later than twenty (20) working days after receiving the request. The oral report will be documented in the form of accurate minutes, and the Reporting Person will have the opportunity to check, rectify and agree the minutes of the conversation.

Employees may also ask questions or report suspected breaches of the compliance rules and principles to their **manager**. Managers have a duty to guide and advise Employees, except where they are accused of the offending conduct. In this case, managers are invited to forward the information to the relevant Whistleblowing Officer without undue delay.

Oral reports issued by an intermediary will be entered manually in the Platform by the relevant Whistleblowing Officer and will be reviewed and validated by the Reporting Person.

## 2.3. HOW TO REPORT EXTERNALLY

Reporting persons may report externally to:

- ✎ One of the 45 authorities specified in the [Appendix to French Regulation no. 2022-1284 of 3 October 2022](#), such as AFA, DGCCRF, Competition Authority, AMF, ACPR and CNIL (for France)
- ✎ The [Defender of Rights](#) (see definition in Section 4.1.)
- ✎ The judicial authority

in accordance with the applicable procedures for collecting and handling reports within each external authority concerned. Local regulations may apply.



## CHAPTER 3: HANDLING REPORTS

### 3.1. EXAMINING REPORTS FOR ADMISSIBILITY

After receiving a report via the channels defined in Section 2.2, the **Whistleblowing Committee** will be convened by the Lead Whistleblowing Officer to **collectively examine whether the report is admissible** in accordance with this procedure and the applicable legal conditions, as well as check that the Reporting Person belongs to one of the categories of persons defined by legislation and is entitled to use the procedure (see Section 1.1). As such, the Reporting Person may be asked to provide any additional information required to examine the report.

If the alert is admissible, the Whistleblowing Committee will refer the matter to Dermapharm's CFO/CCO and Dermapharm's Head of Governance, Risk and Compliance (hereinafter referred to as "**Dermapharm Compliance**") to decide collectively on the investigation strategy to be carried out and to identify the Whistleblowing Officers, who will be responsible for handling the report). In light of the elements analysed, the Whistleblowing Committee will determine which Whistleblowing Officers. Those officers may be internal and/or external.

Note that if any one of the above-mentioned members is concerned by a report, he/she will not be involved in the procedure in any way whatsoever.

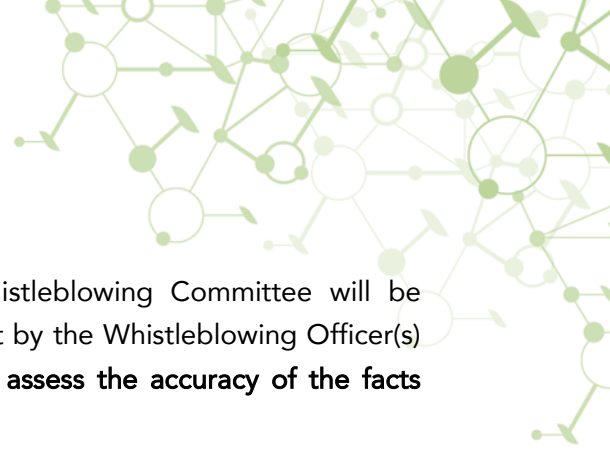
### 3.2. POTENTIAL FOLLOW-UP ACTION TO REPORTS

🌿 If the report clearly lies outside the scope of this procedure or is not sufficiently serious, it will be classed as **inadmissible** and archived on the Platform in accordance with applicable personal data protection rules. The Reporting Person will be notified in writing of the reasons for which the report fails to meet the required conditions.

🌿 If the allegations are inaccurate or unfounded or where the report has become irrelevant, the report file will be **closed** and the Reporting Person will be informed in writing.

In this case, the elements of the report file will be destroyed or anonymised and subsequently archived within the applicable time frames specified by local regulations.

🌿 If the reported facts fall within the scope of this procedure and potentially constitute a breach of the principles set out in the Policy or any one of the elements specified in Section 1.3, the report will be classed as **admissible and consequently addressed**. Reporting Persons will be notified that their report is admissible. They will also be informed about the action envisaged or taken (and the grounds for that choice) to assess the accuracy of the allegations made in the report and, where relevant, address the reported breach within a reasonable time frame not exceeding three (3) months from the acknowledgement of the report or, in the absence of an acknowledgement of receipt, three (3) months from the expiry of a period of seven (7) working days following the report.



### 3.3. INVESTIGATION PROCESS

Reports that are considered to be admissible by the Whistleblowing Committee will be addressed, especially by means of an investigation carried out by the Whistleblowing Officer(s) appointed by the Whistleblowing Committee, particularly to **assess the accuracy of the facts reported**.

As such, the persons responsible for handling the report will take the necessary action to investigate the reports received. In particular, they may request additional information and elements from the Reporting Person and/or the persons concerned by the report for the purpose of substantiating the facts by conducting one or more **interviews** with them. Interviews are aimed at confirming, invalidating or supplementing the information collected when the report was first received.

If assistance is required during the investigation, the Whistleblowing Officer may call upon any person whose support may be necessary on account of their missions or functions.

If warranted by the complexity or severity of the investigation, other means may also be used to carry out the investigation, such as verifying transactions in Arkopharma's information systems or tools (in accordance with the applicable IT Policy), checking accounting records, and so on.

### 3.4. OUTCOME AND CONSEQUENCES OF THE INVESTIGATION

Once the investigation has been carried out, an **investigation report** will be produced by the Whistleblowing Officer, including his/her opinion on the appropriate follow-up. This report is then sent to the Dermapharm Compliance and in specific cases to the Dermapharm Board, so that a collective decision can be taken in light of the elements contained in the report.

Any disciplinary sanctions are decided by the Compliance Committee on the recommendation of the Whistleblowing Committee or directly by the Dermapharm Board in the specific cases referred to below.

Before taking its decision and any disciplinary sanctions, the Compliance Committee or, where appropriate, the Dermapharm Board may request additional information if necessary. It reserves the right to call on any expert whose assistance it deems necessary (e.g. lawyers, experts, specialist service providers).

#### Special cases:

- If the investigation into the report reveals that a criminal offence has been committed or if the report concerns a member of Arkopharma's management (member of the Executive Committee or a General Manager/Administrator of a subsidiary), the Whistleblowing Committee will decide on the potential follow-up to be given to the report in liaison with Arkopharma France's governing bodies (Dermapharm Board). In this case, any disciplinary

sanctions will be decided by the Dermapharm Board, on the basis of the report provided at the end of the investigation.

- In case of reports submitted by Employees of ARKOPHARMA's foreign subsidiaries, the Whistleblowing Committee may seek assistance from the General Manager, the human resources manager or any other competent person within the entity concerned with the aim of deciding on the most appropriate action and/or penalties in proportion to the severity of the breach committed, in accordance with applicable local legislation.

The Whistleblowing Committee will then **close the report handling process**. The Whistleblowing Officer closes the report on the Platform by archiving the file. The Reporting Person is notified that the file has been closed and informed of the follow-up action taken.

The person(s) concerned by the report will be informed without undue delay:

- o If the investigation fails to establish the existence of a breach of the Policy's principles, no disciplinary action will be taken against the person under investigation;
- o If the investigation confirms the existence of a breach of the Policy principles, Whistleblowing Officers will send their investigation report to the Human Resources Division of the entity concerned, which will take the disciplinary measures stipulated in the Internal Rules & Regulations (or equivalent) for such circumstances, notwithstanding any legal proceedings that may be initiated under applicable legislation.

ARKOPHARMA will not exercise or tolerate any penalties, dismissal or discrimination, whether directly or indirectly, against Whistleblowers making reports in **good faith** as part of this procedure, even if the facts subsequently prove to be inaccurate or do not give rise to any follow-up action.

Furthermore, a person may not be excluded from a recruitment procedure, internship or vocational training after issuing a report under this procedure.

#### **Penalty against retaliation and SLAPP suits**

Any Employee, irrespective of their hierarchical position within ARKOPHARMA, who **takes or attempts to take retaliatory measures against an Employee** using this procedure will be subject to **disciplinary action**.

Any person who **impedes** the transmission of a report in any way whatsoever will be liable to **legal proceedings** and/or **disciplinary action**.

On the other hand, any Employee or Third Party who **abuses the System or reports false or misleading information** or with **malicious intent may be subject to disciplinary or legal action**.

Furthermore, any report alleging a **breach of the Policy principles** that has been made in a **dishonest** manner or which constitutes a **false or slanderous accusation** will give rise to **disciplinary action** and/or a **filed complaint that may lead to legal proceedings**.

The applicable penalties and the terms for their implementation are described in ARKOPHARMA's **Internal Rules & Regulations**.





## CHAPTER 4: WHISTLEBLOWER PROTECTION

This chapter sets out the safeguards granted to Whistleblowers under French law. The ARKOPHARMA Group's foreign entities (outside France) are subject to local laws and regulations governing the protection of whistleblowers.

### 4.1. UNDER WHAT CONDITIONS IS WHISTLEBLOWER STATUS GRANTED?

Reporting Persons who meet the following **conditions** are granted **legal protection** as Whistleblowers:

- Be a **natural person** (legal persons are not eligible for whistleblower status);
- **Report** or **disclose** the information specified in Section 1.3 of this procedure;
- **Make a report without direct financial consideration**;
- Act in **good faith**.

Protected Whistleblower status is **extended** to:

- 🌿 Facilitators: **natural persons** (elected members of the SEC, union representatives, etc.) or **private non-profit legal persons** (associations, trade unions, etc.) who **assist** Whistleblowers in reporting and disclosing information about wrongdoing or misconduct
- 🌿 Colleagues and relatives: natural persons who are **connected with the Whistleblowers** and who could suffer retaliation in a work-related context
- 🌿 Legal entities that Whistleblowers own or are connected with in a work-related context (employer or subcontractor)

① The Defender of Rights (France), whose mission is to direct Whistleblowers to the competent authorities, receive their reports and ensure their rights and freedoms, inform them, advise them and defend their rights and freedoms, can be contacted to provide an opinion about whether the Reporting Person qualifies for Whistleblower status via the following link:

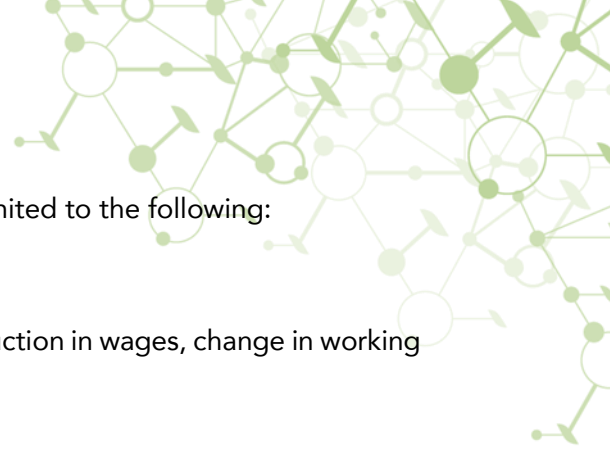
<https://www.defenseurdesdroits.fr/fr/saisir>

### 4.2. WHAT PROTECTION IS AVAILABLE TO WHISTLEBLOWERS?

#### 🌿 Protection against retaliatory measures

Reporting Persons granted Whistleblower status are protected against any **retaliatory measures** and any **threats** or **attempts to** resort to such measures, even if the facts prompting the report prove to be inaccurate or do not give rise to any investigations and/or prosecution.





By way of example, retaliatory measures include but are not limited to the following:

- Suspension, lay-off, dismissal or equivalent measures
- Demotion or withholding of promotion
- Transfer of duties, change of location of place of work, reduction in wages, change in working hours
- Withholding of training
- A negative performance assessment or employment reference
- Imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty
- Coercion, intimidation, harassment or ostracism
- Discrimination, disadvantageous or unfair treatment
- Failure to convert a temporary or fixed-term employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment
- Failure to renew, or early termination of, a fixed-term or temporary employment contract
- Harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income
- Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry
- Early termination or cancellation of a contract for goods or services
- Cancellation of a licence or permit
- Psychiatric or medical referrals

**Penalties for retaliatory measures against Whistleblowers:**

Any Employee, irrespective of their hierarchical position within ARKOPHARMA, who **takes or attempts to take retaliatory measures against an Employee** using this procedure will be subject to **disciplinary action**.

**Obstructing a report is a criminal offence** punishable by a one (1) year prison sentence and a fine of €15,000 under French law.

Note that any abuse or inappropriate use of the Reporting System may result in prosecution.

**Civil and criminal immunity**

Persons who have **reported or publicly disclosed** information in accordance with the law will **not incur any civil liability** for the damage caused by their report or public disclosure where they had reasonable grounds at the time to believe that the report or public disclosure of all the information was **necessary to safeguard the interests involved**.

Whistleblowers will not incur criminal liability where the disclosure of information is **necessary and proportionate to safeguard the interests involved** and that the said disclosure complies with the reporting procedures defined by law and that the person meets the criteria for qualifying as a Whistleblower.

### 4.3. WHAT SAFEGUARDS ARE IN PLACE TO PROTECT CONFIDENTIALITY?

ARKOPHARMA agrees to take all necessary measures to guarantee the **integrity** and **confidentiality** of the information collected in a report, especially the identity of the Reporting Person, the persons concerned and any third parties mentioned in the report.

The **secure** System features **access rights that are restricted** exclusively to those personnel who are authorised to collect or handle reports. All other access is forbidden. Only **Whistleblowing Officers** have access to the processing operations for the report data concerning a person under investigation. In accordance with applicable provisions, reports received by any person other than the Whistleblowing Officers must be forwarded to those officers without undue delay.

Access to the Platform for Whistleblowing Officers is secured by means of a two-factor authentication mechanism (password, login and confirmation code sent by email or SMS).

The Platform also guarantees **complete, honest, confidential** and prompt transmissions to the Whistleblowing Officers. The information collected may only be disclosed to third parties if such disclosure is required to handle the report (e.g. case of Occasional Whistleblowing Officers).

Information that could identify Whistleblowers may only be disclosed with their **consent**. However, such information may be communicated to the judicial authority in cases where the persons responsible for collecting or handling reports are required to disclose the facts to the judicial authority.

**Disclosing the confidential information** described in the first paragraph is punishable by a **two-year prison sentence** and a **fine of €30,000**.

### 4.4. HOW ARE PERSONAL DATA PROTECTED?

#### 4.4.1. Collection and processing of personal data

The personal data collected via the ARKOPHARMA Group's Reporting System are processed in accordance with applicable personal data protection regulations (European General Data Protection Regulation (GDPR), French Data Protection Act, etc.).

All necessary precautions have been taken to protect the security of the personal data belonging to any data subjects at the time of collection, disclosure or storage. A data subject is any person who can be identified, directly or indirectly, by reference to an identifier or one or more factors specific to that person's physical identity.

Throughout the process of collecting personal data, ARKOPHARMA ensures that only relevant and necessary data in relation to the purposes for which they are processed are collected and/or stored in the Platform.

When handling a report, the following data are collected and recorded:

1. The identity, position and contact details of the Reporting Person;
2. The identity, position and contact details of the persons concerned by or involved in a report;
3. The identity, position and contact details of the persons involved in collecting and/or handling the report;
4. The reported facts/conduct-related details and any other personal data concerning the Reporting Person, the persons involved or the persons possessing knowledge of the reported facts;
5. The elements collected when verifying the reported facts (preliminary analysis and investigation into the report);
6. Records of the verification operations;
7. Follow-up action in response to the report.

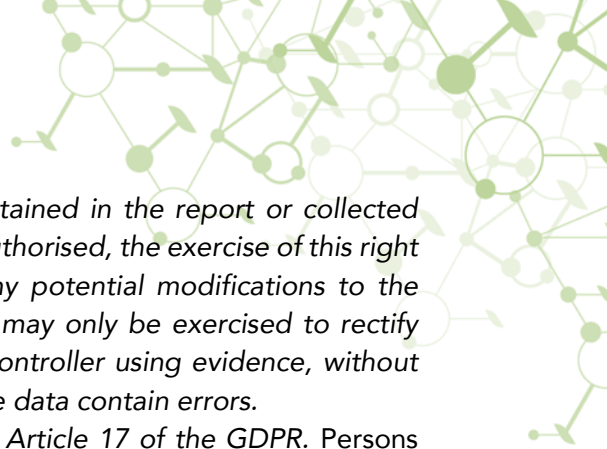
ARKOPHARMA may also indirectly collect personal data about the Reporting Person where such information is provided by other reporting persons, managers, persons involved and other authorised persons participating in an investigation into a report.

ARKOPHARMA may also be required to process personal data where necessary for related judicial proceedings and/or to comply with its legal obligations.

Reporting Persons are reminded that the information disclosed under this Reporting System must remain **factual** and be **directly related to the subject matter of the report**. Therefore, ARKOPHARMA will only process the personal data provided where strictly necessary for analysing and investigating the reported facts.

#### 4.4.2. Data subjects' rights

In accordance with applicable regulations, any data subjects may exercise their right of access, right to rectification and erasure, right to restriction of processing, and right to lodge a complaint with a supervisory authority. All these rights can be exercised by sending an email to [dpo@arkopharma.com](mailto:dpo@arkopharma.com).



① The right to rectification must not allow the elements contained in the report or collected during its investigation to be retrospectively modified. When authorised, the exercise of this right must not prevent attempts to reconstruct the timeline of any potential modifications to the important elements in the investigation. Therefore, this right may only be exercised to rectify factual data whose material accuracy can be verified by the controller using evidence, without deleting or replacing the data originally collected, even if those data contain errors.

① The right to erasure must be exercised in accordance with Article 17 of the GDPR. Persons concerned by a report may in no case use their right of access to obtain information about the identity of the Reporting Person.

### 4.4.3. Retention of personal data

- The data relating to a report that is considered by the Whistleblowing Committee to be outside the scope of the System will be destroyed without undue delay or anonymised.
- Where no action is taken in response to a report that falls within the scope of the System, the data relating to the report will be destroyed or anonymised by ARKOPHARMA within two (2) months of the date on which the verification operations are closed.
- Where disciplinary or litigation proceedings are taken against an accused person or a person making an abusive report, ARKOPHARMA may retain the report-related data until the end of the proceedings or the time limit for appeals against the decision.

Except for cases where no follow-up action is taken for a report, ARKOPHARMA may retain the data collected as intermediate archives for the purpose of protecting the Whistleblower or establishing further breaches. This retention period is strictly limited to the purposes pursued and is determined in advance. Data subjects are notified accordingly.

## VERSION AND NOTIFICATION OF THE PROCEDURE

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 Date of last update: 4 September 2023

*This procedure may be updated at any time, so make sure that you are viewing the latest version.*

Version history :

| Version | Date       | Changes  | Written by         | Validated by         |
|---------|------------|--|--------------------|----------------------|
| 0       | 2017       | N/A  | Legal Department   | General Management   |
| 1       | 11/10/2022 | Compliance with the law of 21 March 2022   | Compliance Manager | Compliance Committee |
| 2       | 04/09/2023 | Clarifications concerning alerts from subsidiaries and those concerning members of the Executive Committee | Compliance Manager | Compliance Committee |

- ✓ The procedure for collecting and handling reports is available on the <https://fr.arkopharma.com> website and the subsidiaries' websites, as well as on the ARKOPHARMA intranet portal, which is reserved for Group employees with the corresponding access rights. In addition, this procedure was emailed to all active employees as of the last date on which the System was updated and is brought to the attention of all new hires within the ARKOPHARMA Group as part of their onboarding programme.