

CENTRALIZED INTERNAL ALERT SYSTEM

The Boiron group has implemented a single, centralized system for collecting reports that pertain to all its operations in France and abroad.

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VERSIONS	DATE	DOCUMENT HISTORY
V1	November 2018	The French law of December 9, 2016, on transparency, prevention of corruption, and the modernization of the economy
V2	December 14, 2023	EU DIRECTIVE 2019/1937 of October 23, 2019 and French transposition law of March 21, 2022, to improve protection of reporting persons

1. WHO CAN RAISE AN ALERT?

- Staff members
- Members of the administrative or management body
- External and/or temporary workers/collaborator
- Co-contractors
- Subcontractors
- Staff members whose employment was terminated while information was being collected during their employment
- Job applicants while information was being collected during the application process

The Boiron Group has set up a four-person Ethics Committee to process reports that the alert system receives. Their functions are: Human Resources Director, Legal Manager, Legal Officer - Labor Law Division, and Legal Officer - Corporate and Compliance Division.

2. WHAT KIND OF ALERT MAY BE RAISED?

Acts that have happened or are likely to happen, namely:

- Any violation of the law or global commitment
- Any attempt to cover up such a violation
- A threat or harm to the public interest

Therefore, the alert system is intended for reports on acts in these areas:

- Violation of a Group policy or code of conduct
- Corruption, antitrust, money laundering
- Accounting, finance, banking
- Discrimination and harassment
- Occupational health, hygiene and safety
- Public health protection
- Environmental protection
- Privacy and personal data protection, and information systems security
- Consumer, safety and product compliance protection

This list is not exhaustive.

3. WHISTLEBLOWER STATUS

Five criteria must be met to issue an alert. You must:

1. Be a physical person.
2. Have obtained the information in the professional context. (if the information was obtained outside the professional context, you must have personal knowledge of the facts. It is not possible to solely report facts observed by someone else).
3. Act without direct financial consideration (it is prohibited to receive any financial gain directly related to your report).
4. Act in good faith (you must be convinced that the facts reported relates to real events).
5. Report facts that fall within the scope of Item 2. *What kind of alert may be raised?*

The whistleblower may call on the support of one or more trustworthy persons:

- A facilitator: a natural or non-profit legal person who helps the whistleblower draw up their report or disclose information.
- A natural person in contact with the whistleblower who may be subject to retaliation.
- An organization owned by the whistleblower, or for which he works for, or which is bound to him through a labor relationship.

These persons and entities are protected by the whistleblower status and all pertaining rights.

In the event of willful slander or misuse of the whistleblowing system, the person making the report is subject to disciplinary action. The person may also be liable to criminal and/or civil prosecution.

Whistleblowers who meet these criteria are eligible for the following protections:

- Immunity from criminal prosecution for revealing legally protected secrets, with the exception of secrets relating to national security, medical matters, judicial deliberations, judicial investigations and enquiries, and lawyer-client privilege.
- Immunity from criminal prosecution for theft, misappropriation or concealment of documents or any media containing information they have knowledge of and disclose.
- Immunity from civil prosecution for the person who publicly disclosed the information. They will not be held liable for any damage caused.
- Whistleblowers cannot be fired, disciplined, discriminated against

or suffer reprisals as a result of their alert.

The law provides:

- Anyone who hinders in any way the reporting of an alert to the company, judicial or administrative authority or a professional council faces a penalty of one year in prison and a fine of €15,000.
- Any natural or legal person who brings dilatory or abusive proceedings against a whistleblower is subject to a €60,000 fine. During the review process, whistleblowers who have suffered financial losses may be eligible for monetary assistance. The person responsible for the act will also be ordered to pay damages. This sentence may be published or broadcast.
- Any natural or legal person who discloses confidential information about the whistleblower faces a penalty of two years in prison and a fine of €30,000.
- Anyone who discriminates against the whistleblower, their facilitators or anyone connected with the whistleblower faces a penalty of three years in prison and a fine of €45,000.
- Judges have the option to order payments into the whistleblower's professional training account.

Disciplinary action may be taken against company employee found guilty of violating any of these offenses, and may be reported to the competent authorities.

4. WHAT SAFEGUARDS ARE IN PLACE FOR RAISING AN ALERT?

All of the information collected for the purposes of this alert system is kept confidential. This includes:

- The whistleblower's identity
- The facts and subject of the report
- Any witnesses mentioned in the report
- People accused in the report

All efforts will be made to keep this information secure.

- As such, the people tasked with receiving and processing reports are bound by a strict confidentiality clause and the Group Ethics Committee's Policy of Ethics.
- The personal information for the purposes of this alert system is processed in compliance with the legal requirements set forth in the General Data Protection Regulation (GDPR).

5. HOW TO RAISE AN ALERT?

You have three options:

A. You have doubts or questions about a particular situation, you can write to and/or ask questions to:

- your direct manager or your manager's superior.
- the Human Resources Director.
- the Chairman / CEO

These people are required to forward your disclosures to the Group Ethics Committee to process the alert.

If you have any questions, do not hesitate to ask the Group Ethics Committee using this dedicated email: ethic@boiron.fr

B. You cannot or do not want to contact these persons:

If you believe the violation can be properly resolved internally, you can file a report on the internal alert system here: <https://boiron.besignal.com>

You will provide the following information:

1. Full name, function and place of work. You may remain anonymous, in which case the company's requirement to provide feedback does not apply.
2. The facts you want to provide objectively and in enough detail to verify the allegations.
3. An optional email address where notifications can be sent about your alert.

C. You do not want to tell the Group directly

- **Step 1:**

Two situations are possible:

One, you think your report will not resolve the situation internally or that you risk retaliation:

- You can address your concern directly to the judicial authority or the competent administrative authority, or contact the ombudsman, who will direct you to the right authority. Administrative authorities are under an obligation to pass on the report. As such, they will forward your report to the competent authority.
- You can simultaneously report to an authority and issue an internal alert. You have the option to indicate in your internal alert that you have reported it to a competent authority.

Two, if you have not received a reply to your internal alert within three months of acknowledgment or it was unsuccessful, you can report it to an administrative or judicial authority, or the ombudsman.

- **Step 2:**

You may disclose the facts publicly in these cases:

- No suitable action has been taken within the allotted time in response to your external and/or internal alert (three months for internal alerts and six months for external alerts).
- There is a clear and present danger to the public interest, particularly if there is an emergency or risk of irreparable harm.

6. HOW ARE ALERTS PROCESSED?

- Within seven days of your report, you will receive notice at the email you provided acknowledging that it has been received.
- You will then be given an estimated timeline for when the Ethics Committee will be able to review the admissibility of your alert.
- The Ethics Committee will do its due diligence to find information to support the veracity of the alleged

facts in a timely manner. It may hire an external contractor for these purposes. At subsidiary companies, the Ethics Committee may ask one or more members of the subsidiary to process the alert. These persons are bound by the same strict confidentiality clause set forth in Item 4.

- You will be kept informed of the progress of your alert in terms of any actions taken or planned to verify the facts within a period of three months.
- If, based on the report, it has been determined that a legal offense was committed, corrective and remedial measures will be taken to address the cause and prevent a recurrence.
- You will be informed in writing when the case is closed.

7. STORAGE OF PERSONAL DATA

- When no action is taken in response to an alert, it will be closed and all data collected will be stored in a separate, restricted information system for a period of two months after the closure of the investigation.
- If an alert leads to disciplinary action or legal proceedings against someone who has been accused or who has issued an abusive alert, the data will be stored in a separate, restricted information system for the duration of the proceedings or until all legal remedies have been exhausted or the statute of limitations has expired.

More details on the Privacy Policy are provided at <https://boiron.besignal.com>.

8. GENERAL INFORMATION ON USING THE ALERT SYSTEM

This procedure is part of Boiron's internal regulations and available on the group's website at www.boiron.com