

CEVA GROUP

REPORTING POLICY

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|--------------------------------------|---------------------|------------------------|---------------------|
| By: Ethics and Compliance Department | 2 | October 16th, 2023 | November 21st, 2023 |



1. Introduction

Ceva Santé Animale, S. A. and its direct and indirect majority-owned or controlled affiliates and subsidiaries (e.g. Ceva Group) (the “Group”) is committed to conducting business with integrity, fairness and respect of the law and our values as reflected in the Code of Ethics and Business Conduct (the “Code”) and related policies. This is only truly meaningful if we remind each other of our commitment whenever we observe conduct that appears to violate the law, our Code and/or its policies. If you experience, observe or suspect such misconduct, you are encouraged to speak up. By doing so, you give our Group the opportunity to deal with the issue and sustain our ability to operation, success and reputation.

This reporting policy (“Reporting Policy”) provides you clear procedures that should be followed by employees for reporting such possible misconduct as well as the protection applied to the person who would raise a violation.

This Policy has been developed to ensure that all cases of suspected infringement are reported and responded to quickly and appropriately by :

- allowing you to speak out in confidence and report the facts;
- facilitating the identification of all unethical or non-compliance behaviors;
- ensuring that all alerts are taken seriously, treated confidentially, and managed in such a way that you do not have to fear reprisals;
- collecting and processing alerts or reports in case of breach of a specific rule;
- carrying out the necessary checks, investigations and analyses;
- determining the action to be taken on the alert;
- ensuring the protection of the data subjects;
- exercising or defend legal rights.

The information collected in the context of an alert may not be re-used to pursue any other objective that would be incompatible with the purposes mentioned above.

This policy is intended to supplement and not replace other Ceva Group policies and procedures. This policy is governed by French Law. Any local law, regulations or procedure applicable to the same issues should be applied in addition to this policy. In the event of any conflict/discrepancy between this policy and any applicable law, regulations or policies, the stricter rule shall prevail.

2. What Cases can be Reported

If you experience, observe or suspect misconduct, you are encouraged to report it.

Examples of misconduct include potential violation of a treaty, a law, a regulation, our Code of conduct or policies of the Group. This infringement may be ongoing at the time you decide to report it, have occurred in the past or is likely to occur.



The attempts to conceal a violation are also covered by this Policy and can be reported.

The following are examples of cases that can be reported:

- You have been discriminated against by your manager;
- You were aware of a falsification of documents (accounting, quality, regulatory documents...);
- you have witnessed inappropriate behavior (for example: harassment) from someone in your team.

Act in Good Faith

The person who raises the alert must act in good faith and refrain from deliberately making false accusations. Acting in good faith means a report is made without malicious intent or seeking personal benefit of any kind and that the person making the report has good reason to believe that the allegation is true.

Any person who willfully makes false or misleading declarations may be subject to disciplinary measures or legal proceedings in accordance with applicable laws and regulations. Persons who act in good faith will not be subjected to disciplinary measures or prosecution if their declarations are subsequently found to be irrelevant.

3. Who can Raise an Alert

Persons who can raise an alert of misconduct may be :

- staff members: employees and former employees of Ceva Group;
- external and occasional collaborators: employees on secondment and temporary staff, agents, representatives, etc.
- candidate who has applied for a job;
- shareholders, partners, and holders of voting rights in the Group's decision-making bodies;
- third parties with whom the Group has or has had business relationships in the past (business partners, suppliers, distributors, representatives, customers, subcontractors, etc.)

4. How to Raise an Alert

4.1. Hierarchical channel

You can report your concerns to your direct manager. If you do not want to report to your manager or if you are not satisfied with the answer, you can make the same report to his/her direct supervisor. You can also choose to use the two other reporting channels available to you: contact the Ethics & Compliance Department or use the Alert System.

Using this reporting channels, you can submit a report either anonymously or by providing information that could identify you.



4.2. Contact the Ethics & Compliance Department

You have the possibility to contact directly the Ethics & Compliance Department when you want through the following address: reportingcompliance@ceva.com. A member of the Ethics & Compliance Department will be assigned to investigate your report and will ensure that the information collected is shared only with those necessary to conduct the investigation.

4.3. The Alert System

You can access the Alert System at <https://www.ceva.com/alert-system/>. You will then be asked to complete a form which will allow you to raise your concerns in confidence.

Once the form is completed, your report will automatically be forwarded to the Ethics & Compliance Department which will process it according to this Policy.

Anonymity

Whether you use the Alert System or the mailbox reportingcompliance@ceva.com, you can report your alert anonymously. However, we encourage you to reveal your identity as it may be difficult, or in some cases impossible, to fully investigate anonymous reports.

If you choose to report anonymously, you will be informed of the action taken on your report while retaining the benefit of your anonymity. For example, you could provide an e-mail address that does not allow you to be identified, or a postal address.

In application of the principles of privacy protection and data minimization, no technical process will be used that would make it possible to re-identify you.

4.4. External Reporting

According to the applicable law, you may also choose to make an external report to the local authorities.

As an example, French law provides that an external alert can be made to:

- authorities designated by decree; or
- the Defender of rights; or
- the judicial authority.

Under French law, you also have the right to make a public report under the following conditions :

- in case of a serious and imminent danger; or
- after having made an external report without any appropriate action having been taken in response to this referral at the end of the 3 (or 6) month period from the date of acknowledgement; or
- when the referral to one of the competent authorities mentioned above would incur a risk of reprisals or that it would not make it possible to effectively remedy the alert.



5. Reporting Information

5.1. Information shared

Whether you decide to use the Alert System or to directly contact the Ethics & Compliance Department, please provide as many details as possible, so as to permit a clear understanding and investigation of the facts. Information shall be factual and presented in a neutral and objective way and directly related to the purpose the alert.

You may submit any evidence, in whatever the form, to support the alert.

The personal data provided within the alert shall be adequate, relevant and limited to what is strictly necessary in relation to the reported violation.

You shall refrain from providing sensitive personal data on the person who is the subject of the alert except if such information is absolutely necessary for demonstrating the alleged violation. Information communicated through this system must not fall within the scope of national defense secrecy, medical secrecy, the secrecy of judicial deliberations, the secrecy of investigations or judicial inquiries, or the professional secrecy of lawyers.

5.2. Confidentiality

Through this process, the confidentiality of your identity is guaranteed. Your identity will not be disclosed to any of the individuals mentioned in your alert or to any other person without your permission, unless otherwise required by law or regulation.

Your identity and information about your report will only be shared with a limited number of people and only with those who need to be informed, namely members of the Ethics & Compliance Department in charge processing and monitoring of the Alert System.

In addition, the Ethics & Compliance Department will define an investigation team composed by different functions depending on the alert (Human Resources, Finance...) whose role will be to determine the accuracy of the reported alert.

Where necessary, the Ethics & Compliance Department can involve external third party to assist in carrying out the investigation.

The confidentiality obligation extends to all persons involved in the investigation process.

Furthermore, unless absolutely necessary for the investigation, your identity will not be disclosed to the investigation team but only the information about your report.

However, please note that no confidentiality will be provided in the event of bad faith report.



6. Reception and Treatment of the Alert Raised Through the Alert System or the Mailbox

6.1. Submission of your report

Ceva takes all reports of potential misconduct seriously. If you submit a report, you will receive an acknowledgement of receipt and any relevant information regarding the timeframe of its examination a maximum of seven days from the date of receipt the report (1st follow-up).

6.2. Initial Review of Your Report

The reports received through the Alert System or the mailbox reportingcompliance@ceva.com are processed by a member of the Ethics & Compliance Department. He/she carries out an initial review of the alert. If your alert is admissible i.e., that it complies with this policy and if the facts are relevant, you will receive a notification indicating the Ethics & Compliance Department is examining the report or it has been forwarded to a dedicated investigation team (2nd follow-up).

A member of the Ethics and Compliance Department may also contact you if the information you provide is insufficient, provided that you have chosen to reveal your identity.

6.3. Investigation

The Ethics & Compliance Department processes all reports of misconduct in collaboration with other members (i.e., investigation team) of the Group or external third party depending on the circumstances, investigating and reviewing all relevant information. The Ethics & Compliance Department may implement corrective actions as appropriate, based on the findings of such review and investigation.

Given the diverse nature and scope of the reports, it is not possible to set a precise deadline for the completion of investigations, but the Ethics and Compliance Department undertakes to keep you informed within a reasonable timeframe.

During the investigation only relevant and necessary information will be collected and stored.

In general, the categories of data are:

- Your identity, position and contact details;
- Information of the person who is the subject of the alert, persons involved, consulted or heard in the handling of the alert and facilitators;
- information received in the course of verifying the facts reported;
- reports of verification operations;
- actions taken .

In accordance with the General Data Protection Regulation ("GDPR"), the person subject to the alert will need to be informed within a period not exceeding one month, unless there is a duly justified exception, following the issue of the alert.

Once the investigation is completed, you will receive a notification informing you of the closure of the report and of any additional information that is deemed appropriate (3rd follow-up).



However, please note that in order to comply with the law and for confidentiality and privacy reasons for the various persons concerned by the report, we will not provide you with all the information on the measures taken.

6.4. Corrective Actions

Any person found to be involved in misconduct may be subject to disciplinary proceedings (for employees) or have their contract terminated (for business partners, suppliers, shareholders, distributors, customers...). In case of strong suspicion of criminal activity, the facts may be reported to the police and legal actions taken.

6.5. Protection Against Retaliation

No retaliation by an employee of the Group or the Group itself against a person who in good faith reports a potential violation or provides assistance to the teams charged with the investigation will be tolerated.

The following retaliation are not tolerated :

- disciplinary measures, refusal of promotion, negative performance evaluation, dismissal, change of working conditions;
- intimidation, notably on social media;
- harassment, discrimination.

Any person who believes that he or she has been treated unfairly by anyone in the Group because of his or her report of misconduct should inform the Ethics and Compliance Department. Employees who retaliate may be subject to disciplinary action in accordance with applicable law, up to and including termination of employment.

7. Records Management and Data Protection

The Alert System, by its nature, will process personal data. In this context, Ceva, as data controller, will access your personal data and the personal data of the persons subject or named in the alert.

The legal basis for the processing of personal data is our legal obligation under the Sapin II law (articles 6 and 17.II.2°) and on Ceva's legitimate interest, i.e. to enable the identification and processing of a rule violation that would be detrimental to the company's interests.

When a person submits an Alert via the Alert System Ceva collect and process Personal Data about Users, namely: name, surname, function and details, if provided.

Ceva will also collect and process Personal Data about the persons identified in the Alert.

The personal data collected will only be accessible to the Ethics and Compliance Department and investigation team and external third parties when necessary and will be retained once the investigation is completed in accordance with the applicable laws.



Personal Data may be transferred to Ceva affiliates, part of the Group, including outside the Economic European Area (EEA), depending in particular on the location of the Reported Alert.

Ceva will provide an adequate level of protection and make sure that appropriate technical and organizational security measures are in place.

Personal data collected in the Alert System that is deemed to be unfounded or immaterial, will be destroyed without undue delay.

If the reported facts fall within the scope of the Alert System but, after investigation, no judicial or disciplinary action is finally launched, the Data shall be deleted within 2 months after the end of the investigation process (or archived after anonymization for 5 years) unless the Data is subject to litigation hold under applicable law in which case deletion is suspended until the resolution.

If a judicial or disciplinary action is initiated, the Data will be stored until the end of such action, including any potential periods for appeal and/or execution of the sanction (or of the settlement in case of amicable solution).

In accordance with the regulations on the protection of personal data, any person has the right to access the data that concerns him or her and to request that such data be corrected taking into account that an implicated person may not obtain information regarding third parties, such as the identity of the person who submitted the report, on the basis of such rights of access.

You also have the right to object, depending on the context in which the alert was file as ask for the limitation of the processing of its personal data.

To exercise these rights or for any request relating to your personal data, any person can send an email to privacycompliance@ceva.com

8. Contact

For questions about this Reporting Policy or to report misconduct please contact the Ethics and Compliance Department:

Ceva Group Ethics and Compliance Department
Email : reportingcompliance@ceva.com