

		Procedure
Selection Criteria - Sponsorship at Macopharma		
Author	Reviewer	Approver

Revision history	Pages

Table of Contents

I/	Background	2
II/	Scope	2
III/	Relevant Initiatives	2
IV/	Eligibility Criteria	3
V/	Application for Support	3
VI/	Sapin II Compliance – Minimum Requirements	3
§1	Beneficiary Integrity Check.....	3
§2	Approval Process and Thresholds	4
§3	Disclosure and management of conflicts of interest	4
§4	Annual Register of Donations and Sponsorships	4
§5	Distinction between Sponsorship and Patronage	5
VII/	Operational summary — Checklist per request	6

MACO PRODUCTIONS: 200 Chaussée Fernand Forest – 59200 Tourcoing – France

Tel: +33 (0) 3 20 11 84 00 • Fax: +33 (0) 3 20 11 84 03

Simplified Joint-Stock Company with a capital of €31,810,194

Lille Métropole Trade and Companies Register No. 313 777 997 • APE Code 1395 Z

VAT No. FR 253 137 779 97

I/ Context

Macopharma is committed to supporting communities through projects that have a positive impact beyond its own walls. The Company encourages individuals or organizations who are dedicated to the public good.

To this end, the company allocates an annual budget dedicated to support initiatives led by associations, foundations, and other nonprofits. This gives greater meaning to the company's investment in the eyes of customers, partners, and employees.

This document formalizes the guidelines and eligibility criteria for projects and organizations that Macopharma may decide to support.

II/ Scope

The provisions outlined below apply to all Macopharma Group, including its production facilities, headquarters, and subsidiaries.

III/ Initiatives

Macopharma will support organizations whose mission and objectives serve the public interest, align with its values and code of ethics, and contribute to its CSR goals.

In this regard, we will support projects that:

- Promote **equal opportunities and/or the inclusion** of vulnerable groups.
(For example: an organization that fights discrimination and supports equal opportunities for access to education and professional reintegration).
- Contribute to reducing **GHG (greenhouse gas) emissions**.
- Promoting **the circular economy**.
- Working in the field **of blood-related diseases and cancers** (e.g., supporting research and improving patients' quality of life).

In addition to the above, priority will also be given to projects that contribute to **the local integration of the site in question**.

One-off donations (financial and in-kind) may also be made in exceptional circumstances, such as a natural disaster or public health crisis.

The following are excluded from this program:

- Organisations of a political, religious, or labour union nature
- Individual projects whose cause is not directly related to one of the areas mentioned above
- Any form of compensation that could be construed as remuneration or sponsorship

IV/ Eligibility Criteria

To qualify for funding from Macopharma, organizations must:

- Be non-profit
- Benefit a broad group of people
- Comply with the articles of incorporation: non-profit associations or foundations
- Demonstrate selfless management
- Demonstrate transparent financial management
- Communicate transparently about the project's progress

V/ Requesting Support

You can apply for support by sending an email to solidarities@macopharma.com

Your message must specify:

- The organisation involved
- The cause being supported and its connection to Macopharma's CSR goals
- The event or context justifying the request
- The nature of the support, e.g. financial support, purchase of space or equipment, etc.

The budget for these initiatives has been set, so whether or not to contribute will depend on the resources requested/remaining as well as the diversity of causes supported, unless there are exceptional circumstances

All requests will receive a response.

VI/ Sapin II Compliance – Minimum Requirements

Even Sponsorship and donation activities with a social or CSR purpose may constitute a vehicle for corruption if they benefit third parties with ties to Macopharma's public officials, customers, or business partners. The following provisions are intended to mitigate this risk in a straightforward and proportionate manner.

§1 Beneficiary Integrity Verification

The Legal and Compliance Department reserves the right to quickly verify the beneficiary's structure. This verification covers:

- The existence of any known links between the organisation's executives and Macopharma's clients, suppliers or public officials;
- The absence of any known adverse history (convictions, ongoing legal proceedings, publicly documented reports);
- Consistency between the association's stated purpose and the supported activity.

This verification is documented in a memo or email that is kept in the application file. For significant amounts, it may be based on an internet search and/or a consultation of the Moody's Catalyst database.

→ In case of doubt or if a link is identified, the application is automatically escalated to senior management for a decision.

§2 Approval Process and Thresholds

No donation or sponsorship may be granted without prior documented approval. The approval process is as follows :

Amount / Nature of the donation	Required approver(s)	Target deadline
Up to [€5,000] — financial donation	“Charities” Committee (composed of the Communications Liaison, CSR Manager, and HR Management)	5 business days
Over [€5,000] — financial donation	Executive Management (following consultation with the Legal and Compliance Department)	10 business days
In-kind donations (any value)	Corporate Management + Finance Department	10 business days
Emergency donation (natural disaster, public health crisis)	Senior Management only (retroactive approval possible within 48 hours)	Immediate

§3 Disclosure and Management of Conflicts of Interest

Any employee, manager, or executive involved in making support request must immediately disclose any personal or professional ties to the recipient organization, such as membership, appointment, family relationship or past or present association partnership.

In the event of a declaration of a potential connection:

- the person concerned must recuse themselves from the decision-making process and not participate in the approval;
- the decision is made by the “Charities” committee, in consultation with the Legal and Compliance department.

→ This disclosure may be made via email to solidarities@macopharma.com, with the Legal and Compliance Department copied in. It is kept on file.

§4 Annual Register of Donations and Sponsorships

The “Charities” Committee maintains a register of all donations and sponsorship activities granted during the year. This register is sent to the Finance Department and the Legal and Compliance Department at the end of each financial year.

MACO PRODUCTIONS: 200 Chaussée Fernand Forest – 59200 Tourcoing – France

Tel: +33 (0) 3 20 11 84 00 • Fax: +33 (0) 3 20 11 84 03

Simplified Joint-Stock Company with a capital of €31,810,194

Lille Métropole Trade and Companies Register No. 313 777 997 • APE Code 1395 Z

VAT No. FR 253 137 779 97

For each initiative, the register includes:

- the name and legal status of the recipient organization;
- the nature and amount of the support provided;
- the approver(s) who approved the request;
- the reference number of the proof of receipt (tax receipt or acknowledgment of receipt).

→ *This register may take the form of a simple Excel spreadsheet. It serves as the reference document in the event of an AFA audit or internal audit inquiry.*

§5 Distinction between Philanthropy and Sponsorship

This process is reserved for donations and patronage activities in the strict sense, i.e., those that do not involve any direct or indirect commercial consideration for Macopharma.

The following constitute commercial considerations and preclude the use of this process:

- any discount, price advantage, or preferential treatment granted to Macopharma in return for the support;
- any institutional visibility with public buyers or contracting authorities;
- any reciprocal agreement linked to an existing or currently negotiated commercial relationship.

→ *In these cases, the support is reclassified as sponsorship and falls under the commercial budgeting process. The Legal and Compliance Department is informed.*

§6 Responsibility and Effective Date

This chapter is the joint responsibility of the “Charities” Committee, which is responsible for operational oversight and documentation, and the Legal and Compliance Department which is responsible for monitoring.

It will enter into force upon approval by Senior Management and will be incorporated into the next revision of the group procedure.

VII/ Operational Summary — Checklist per Request

The processing of each sponsorship request follows the steps below:

#	Action	Responsible
1	Receipt of the request via solidarities@macopharma.com	Charities Committee
2	Eligibility Check (Criteria in Chapters IV and V)	Charities Committee
3	(at discretion) Verification of the integrity of the beneficiary structure	Legal and Compliance Department
4	Declaration of conflict of interest, if applicable	Applicant / Charities Committee
5	Approval according to procedure and thresholds (§2)	Charities Committee + Legal and Compliance Department + Executive Management
6	Payment / delivery and collection of supporting documentation	Charities Committee + Finance Department
7	Submission of the Charities Committee's annual report at the end of the fiscal year	Charities Committee → Finance Department + Legal and Compliance Department

MACO PRODUCTIONS: 200 Chaussée Fernand Forest – 59200 Tourcoing – France

Tel: +33 (0) 3 20 11 84 00 • Fax: +33 (0) 3 20 11 84 03

Simplified Joint-Stock Company with a capital of €31,810,194

Lille Métropole Trade and Companies Register No. 313 777 997 • APE Code 1395 Z

VAT No. FR 253 137 779 97