

Bausch Health Companies Inc.	POLICY NO. H.R. – Sec. 9 – 914	EFFECTIVE DATE July 21, 2026	PAGE NO. 1 of 6
	ISSUED BY: Ethics & Compliance Department and Legal Department APPROVED BY: Bausch Health Companies Inc. Board of Directors		SUPERCEDES: Policy No. 914 Dated March 25, 2003, as subsequently revised.
SUBJECT: BUSINESS ETHICS REPORTING POLICY			

1. **OBJECTIVE AND SCOPE**

- 1.1 Bausch Health Companies Inc. (“***Bausch Health***”) and its subsidiaries, divisions and affiliates (collectively, the “***Company***”) is committed to maintaining a workplace in which the Company can receive, retain, and address complaints received by the Company regarding violations or perceived violations of Company policies, including its Code of Conduct (the “***Code***”), and all applicable laws and regulations (each, a “***Complaint***” and collectively, “***Complaints***”).
- 1.2 This Business Ethics Reporting Policy (this “***Policy***”) is part of the risk management program of Bausch Health and is intended to protect the organization’s long term well-being and reputation. It is important this Policy be read with the Company’s Business Ethics Complaint Handling Standard Operating Procedure (“***Standard Operating Procedure***”), which contains important information about how Complaints will be received and investigated, and with respect to the obligations and protections to be afforded to Associates (defined below) in connection with such complaints.
- 1.3 This Policy describes the obligations of the Company and all directors, employees, contractors and third parties engaged to act on behalf of the Company (each, an “***Associate***” and, collectively, “***Associates***”) regarding the reporting of Complaints and, together with the Standard Operating Procedure, the process for the confidential and anonymous submission, receipt, retention, investigation, and treatment of Complaints by the Company, without fear of discrimination, harassment, or retaliation.
- 1.4 Complaints to which this Policy applies include those regarding:
 - (a) the Company’s accounting practices, internal accounting controls or auditing matters, including any conduct which may reasonably lead to incorrect, incomplete or unlawful financial reporting;
 - (b) violations or potential violations of Canadian, U.S. or other local healthcare laws, rules or regulations, securities laws, and laws related to public procurement, product safety and compliance, environmental protection, animal health and welfare, public health, consumer protection, data privacy and protection, network and information systems security, competition, anti-bribery and anti-corruption, or any other violation or potential violation of any applicable law or regulation, or applicable rule, industry guidelines or codes; and
 - (c) violations or potential violations of Company policies, including the Code.

This Policy applies to all Associates of the Company.

2. Key Principles

- 2.1 All Associates have an obligation to raise concerns or Complaints about actual or suspected misconduct described in Section 1 above to the appropriate Company representative or through a Company-approved hotline described in Section 4, which are reported to the Company's Chief Compliance & Ethics Officer or the Company's General Counsel.
- 2.2 The Company has elected to provide the means for such reporting via a hotline (the "***Business Ethics Hotline***") in satisfaction of its obligation to provide Associates with a mechanism to report all concerns and Complaints in a confidential and anonymous manner.
- 2.3 Associates who, in good faith, disclose a violation or alleged violation described in Section 1 above or who provide a law enforcement officer with any truthful information relating to the commission or possible commission of any criminal or regulatory offense are protected and free from retaliation including discharge, demotion, suspension, threats or harassment or any other adverse action that is directly attributable to raising a good faith Complaint. For additional Information, see Section 6 of the Standard Operating Procedure.
- 2.4 Associates who misuse the mechanism for reporting Complaints to target another Associate for personal gain or other improper motive, as determined by the Audit and Risk Committee (the "***ARC***") of the Company's Board of Directors (the "***Board***"), may be subject to disciplinary action up to and including dismissal.
- 2.5 All concerns or Complaints will be reviewed, assessed and, where warranted, investigated in an impartial, thorough, and timely manner, as specified in the Standard Operating Procedure.
- 2.6 All concerns or Complaints, status of investigations, outcomes and remediation plans regarding matters described in Section 1 of this Policy will be documented and tracked through a global case management system.
- 2.7 The Company's Chief Compliance & Ethics Officer and the General Counsel have primary responsibility for Complaint handling, reporting and investigations which may be delegated, if appropriate, and may engage third parties to assist in any investigation.
- 2.8 The oversight function of the ARC includes the structure and operation of the handling of all reported material concerns and Complaints described in Section 1 of this Policy. The ARC has ultimate oversight of all Complaints that have substantive impact on the Company's financial statements or regulatory filings, involve or allege any significant violation or perceived significant violation of any law, or have the potential to substantially harm the reputation of the Company (each, a "***Material Complaint***") and their resolution. Reports of Material Complaints will be reported to the ARC quarterly.
- 2.9 The Company cannot require an Associate to withdraw any report of filings made to governmental agencies alleging possible violations of applicable law or regulation, nor offer any Associate any inducement, including payment, to do so.
- 2.10 An Associate's rights and remedies as a whistleblower are protected under applicable whistleblower laws, including potential monetary awards, if any, and may not be waived by any

agreement, policy form, or condition of employment, including by a pre-dispute arbitration agreement. Even if an employee has participated in a possible violation of law, he or she may be eligible to participate in the confidentiality and retaliation protections afforded under applicable whistleblower laws, and may also be eligible to receive an award under such laws.

3. Employee Rights

3.1 This Policy and the Standard Operating Procedure will protect any Associate who in good faith:

- (a) reports to any governmental agency or entity possible violations of applicable law or regulation that have occurred, are occurring, or are about to occur;
- (b) cooperates voluntarily with, or responds to any inquiry from, or provides testimony before any regulatory or law enforcement authority;
- (c) makes reports or disclosures to law enforcement or an authority without prior notice to, or authorization from, the Company; and
- (d) responds truthfully to a valid subpoena.

4. Complaint Reporting Procedure

4.1 Associates may report Complaints through any of the following means:

- (a) Through the Business Ethics Hotline, which is administered through a third party who does not trace phone calls, use caller identification, nor store or track Internet Protocol (IP) addresses for any reports made via telephone or via the internet. This provides a confidential, anonymous means of submitting concerns, subject to certain limitations of and in accordance with local law.
- (b) Associates may contact the Business Ethics Hotline 24 hours a day, 7 days a week by logging onto hotline.bauschhealth.com, or by dialing the relevant telephone number for their country of residence. For more information on how to access the Business Ethics Hotline from international locations, see Appendix I.
- (c) Through their Line Management, Human Resources, Legal Department, Ethics & Compliance Department, Internal Audit, the CEO, CFO, or directly to the ARC.
- (d) Any Associate receiving a Complaint must promptly report the Complaint to the Chief Compliance & Ethics Officer and/or the General Counsel. If the General Counsel or the Chief Compliance & Ethics Officer are the subject of the Complaint, the Complaint shall be directed to only the other. All Complaints must be held in confidence.

4.2 Further information regarding any Complaint may be required depending on the nature of the Complaint and the completeness and clarity of the information provided. Allegations made anonymously should contain sufficient detail and information so that, if necessary, a meaningful investigation can be conducted.

Additional information regarding the procedure for the receipt, retention, investigation, and treatment of Complaints by the Company is provided in the Standard Operating Procedure.

5. Policy Administration

Responsibility for maintaining, monitoring, and enforcing this Policy rests with the Legal Department and the Ethics & Compliance Department.

This Policy is approved by the Board at the recommendation of the ARC and shall be reviewed by the ARC annually.

6. Questions

Associates should consult the Standard Operating Procedure, which contains additional information with respect to the receipt, retention, investigation, and treatment of Complaints by the Company. Any remaining questions about this Policy or the Standard Operating Procedure should be directed to the Chief Compliance & Ethics Officer or the General Counsel.

APPENDIX I – THE BUSINESS ETHICS HOTLINE GLOBAL CONTACT INFORMATION

Introduction

The Business Ethics Hotline is one of many resources available to any employee who wants to raise a concern or report misconduct in the workplace. It consists of a globally accessible web-based communication tool provided by an independent third party as well as toll-free telephone lines in multiple countries. These services are available 24 hours a day, 7 days a week to employees worldwide, subject to certain limitations of local law.

The platform can accommodate over 100 languages. Translation service is also free of charge and available 24 hours a day, 7 days a week. **There are different ways to contact the Business Ethics Hotline, depending on the country from which you are calling.**

Accessing the web-based system

Employees in all markets may raise a concern or file a report online by visiting: <https://hotline.bauschhealth.com>.

The URL directs users to a secure, third-party website that is specifically designed to protect confidentiality and/or anonymity. Reporters using the web-based system have the option of either submitting a text-based report or connecting directly to an operator using a web-based telephony platform. Online reports are handled in the same manner as reports made over the telephone.

Countries with Local Telephone Numbers

1. Users in the United States may contact a live operator in English or Spanish by dialing 833-726-9864. Users in Canada may contact a live operator in English or French by dialing 833-726-9865.
2. Users in certain other markets may dial a local number designated for their country. The active list of local telephone numbers are published at hotline.bauschhealth.com as well as in communications periodically disseminated by Compliance and/or HR.
3. Users outside of the US and Canada maybe greeted either by a live operator or a pre-recorded message and may be placed on hold while an interpreter is obtained to assist with the call.
4. If you are connected to a live operator, they will likely be English-speaking but will know where your call is coming from and have already begun the process of obtaining an interpreter to assist with the call.