

CODE OF *Conduct.*

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OPENING REMARKS

We care for patients as a whole and in their diversity. Every day we imagine and develop innovative solutions that contribute to their well-being and to disability compensation.

Eqwal, and its stakeholders, contribute to a more inclusive society, throughout the world.

Eqwal places ethics at the heart of its business activities. It is a strong moral commitment and a principle of trust that promotes the sustainable development of our activities.

The Code of Conduct, as presented, applies to all Eqwal employees, regardless of their geographical location and their position within the Group.

As a healthcare company, Eqwal must meet the expectations of all players.

Jean-Pierre Mahé
CEO of Eqwal



FOREWARD

A DNA

The Eqwal Group ("Eqwal" or the "Group") is a global player dedicated to non-invasive orthopaedic devices for people with disabilities.

Committed to equality and fairness, Eqwal uses its human and technological expertise for the well-being of people with disabilities.

Compensating disability is one of Eqwal's main missions. Every day, Eqwal is committed to designing and developing the best orthopaedic solutions for its patients who place their trust in the group.

As such, Eqwal contributes to a more inclusive society in which each patient can thrive, integrate and find his or her place.

The Group's missions focus on 5 main pillars:

Innovate : As a global player and leader in digital technology, Eqwal provides its orthoprosthesis with innovative digital solutions, components and products, giving them the choice as to how to deliver the best orthopaedic treatment. Since the Group was founded, innovation has been part of its DNA.

Accompagny : Accompanying all patients, without exception, is a particularly important pillar for the Group.

But the Group is also committed to supporting families, carers and healthcare professionals at each step of fitting or adjusting the orthopaedic device. The Group wants no one left by the wayside and fights for equality, fairness and solidarity every day.



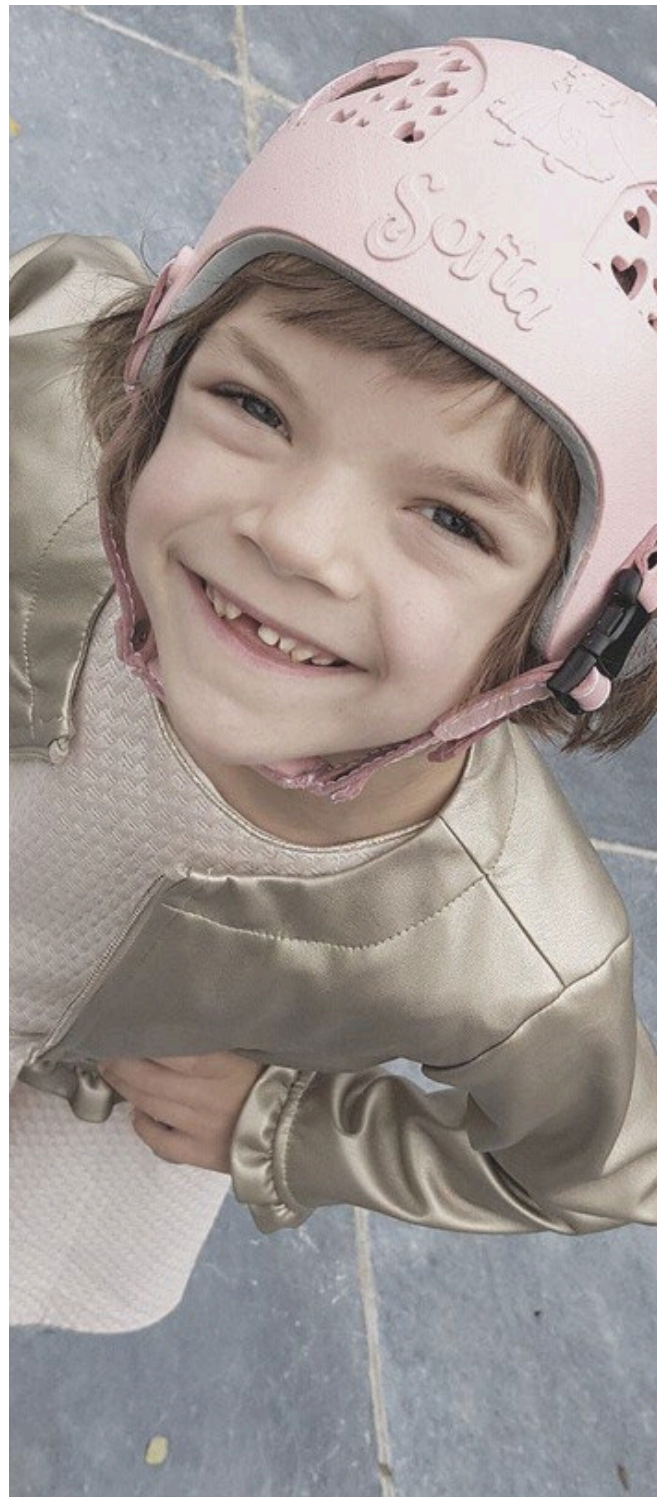
Adapt : At Eqwal, solutions are never standard. Devices, digital solutions and components are custom designed to suit all disability situations and all professionals from different specialities: orthopaedic surgeons, doctors, orthoprosthesis, physiotherapists, occupational therapists, nurses. Eqwal works closely with these professionals to offer their patients the most efficient and appropriate devices.

This requirement for a real and close partnership requires constant and constructive exchanges: patients; orthoprosthesis and healthcare professionals form a team whose ultimate goal is the satisfaction of the patient, who ultimately, will be able to adapt to a device which will effectively compensate for his or her disability and provide real well-being

Educate : The group cultivates an inclusive and global approach to orthopaedics. This different approach is intended to be transmitted and distributed to as many people as possible. As such, Eqwal must play an education role so that disability is no longer taboo and that our society evolves in its relationship with the disability world. Every day, the Group strives to ensure that people with disabilities can maintain social ties or find them again, get back into employment or enjoy a sporting activity.

Connect : Eqwal wants to connect all its stakeholders without exception: orthoprosthesis, healthcare professionals, practitioners, engineers, citizens, patients, carers, in order to meet the challenge of inclusion and equity.

The Group cultivates close relationships with players in each subsidiary, suppliers, professionals, manufacturers, hospitals, doctors, public authorities and ministries, NGOs and even media and training organisations for healthcare professions.



DEVELOP OUR DISABILITY COMPENSATION MODEL

Above all, Eqwal is a network of orthoprosthethists, engineers, developers and sales representatives who share the same culture of excellence in the field of disability compensation.

Within Eqwal, there are three business lines: Patient Care, Digital expertise and Manufacture of orthopaedic components.

Within these divisions, the Group is developing clearly defined brands, each with its own unique identity.

These different brands also have their own values, which are reflected in the range of products and services.

The Group respects the uniqueness of each brand and its areas of development, and positions itself as the leader of a large international network where expertise is preserved, developed and shared. This strategy allows us to be as close as possible to our patients and customers, ensure efficient decision-making and motivate our employees over the long term by encouraging them to use their entrepreneurial spirit.

At Eqwal, orthoprosthethists are autonomous and free to choose the components, tools and techniques they use. There are no restrictions providing they do their best.



PROMOTE PARTNERSHIP RELATIONSHIPS WITH OUR STAKEHOLDERS IN THE INTEREST OF PATIENTS

Relationship with healthcare professionals and organisations

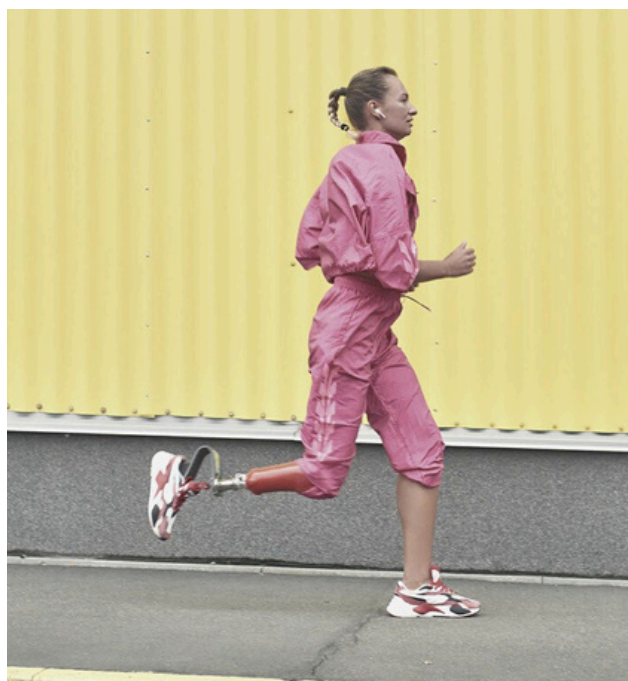
At Eqwal, we are committed to respecting the independence of healthcare professionals and organisations with whom we interact and not to influence their activities or decisions. Eqwal's mission is to develop a partnership and relationship of trust, with no conflict of interest, with all healthcare system players. Eqwal guarantees that the ethical, regulatory, legal and moral rules governing the orthoprosthesis profession will be applied within the company.

Relationship with public authorities

In countries where Eqwal operates, public authorities play a major role. They are key players in the development of our business. Eqwal has a sound and open relationship with public authorities, reflecting the Group's integrity and credibility with public players. The Group complies with the decisions and regulations from the various authorities, whether at a local, national, European or international level.

Relationship with associations

Eqwal leads and develops partnerships with numerous local associations, schools, universities, sports federations and local authorities, and thus plays a part in local life. Through the Eqwal Foundation, the Group supports projects run by associations and NGOs around the world.



Relationship with customers, suppliers and business partners

With its customers, suppliers and other business partners, Eqwal maintains a relationship based on honesty and fairness, in line with its ethical principles and values. Employees act with professionalism, integrity and fairness to encourage patients to use the Group's services and expertise.

A global network for local action

As a global *Patient Care* network, Eqwal proposes a two-scale strategy:

- A global scale to optimize and boost innovation, and the exchange and sharing of practices.
- A local scale through each orthoprosthesis who, although part of this global network, remains anchored in his or her territory, committed to meeting the specific needs of each patient.

This two-tier strategy is essential and puts the patient at the heart of the strategy and decision.

Facilitate access to disability compensation solutions in developing countries

For Eqwal, the patient-centred model means developing initiatives in developing countries and countries in times of war. Although pathologies are the same from one country to another, it is sometimes difficult to obtain equipment to compensate for disabilities.

Through the Eqwal Foundation, the Group is committed to supporting projects:

- Promoting the independence, autonomy and fulfilment of disabled people through sport, culture or leisure activities.
- Working alongside associations and NGOs to help these vulnerable populations in developing countries or in times of war
- In favour of the environment



INNOVATE TO PRODUCE A SUSTAINABLE AND INCLUSIVE RANGE OF PRODUCTS AND SERVICES

Involve patients and prescribers in the innovation

Innovation is at the heart of Eqwal's corporate approach

To address the dual challenge of accessibility and inclusion of disabled people, the Group involves patients, healthcare professionals and other stakeholders in its research and development, thus meeting the individual needs of each patient.

Digitalising services to optimise work for the benefit of patients

Eqwal is a major digital player in the orthopaedic sector.

For its teams, the Group provides training on all the digital techniques it develops in-house.

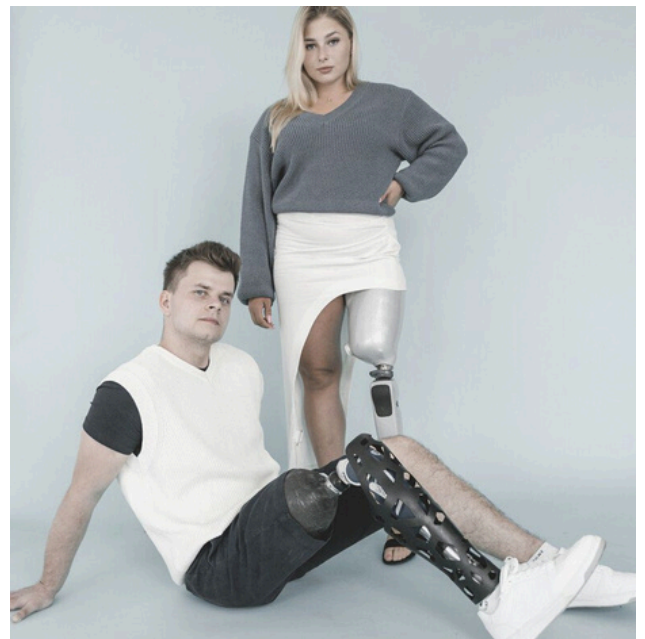
The digital vision of the orthopaedic world gives the Group's orthoprosthethists a permanent access to digital innovation

Eco-design to limit their environmental footprint and ultimately end the dependence on non-renewable resources

Innovate also means finding sustainable solutions and manufacturing processes that limit our impact on the environment.

As such, the Group has incorporated eco-processes, into its thinking and processes, throughout the product life cycle.

Eqwal's medium-term objective is to succeed in ending our dependence on non-renewable resources. To achieve this, the solutions we use combine excellence, functionality and sustainability.



ACHIEVE OUR POTENTIAL AND DEVELOP TALENT

Ensure the health and safety of employees and improve the quality of life at work

Eqwal cares about the health and safety of its employees, ensures that all its activities comply with health legislation and regulations in force in all the countries in which it operates, and is committed to implementing the best practices in workplace safety.

Eqwal protects its employees, within the scope of their professional duties, from exposure to hazardous materials or situations and reports any potential risks.

Eqwal respects the right of its employees to become personally involved in political activities and/or associations.

Each employee is committed to ensuring that activities that fall within the private sphere do not compromise the performance of their duties within the Group or damage Eqwal's reputation. As a player committed to equity and inclusion, Eqwal respects and defends human rights, particularly those relating to fundamental principles and rights at work:

- child labour and forced labour are prohibited.
- free expression of all employees of the Group is encouraged.
- dialogue and the exercise of union rights within the framework of the various applicable national laws are encouraged.



Diversity for Excellence

As a company committed to diversity, Eqwal aims to promote equality of treatment and opportunity and prohibits discrimination.

Eqwal is particularly committed to achieving greater gender diversity and parity in all of the Group's professions, functions and hierarchical levels, and putting an end to the loss of female talent along the hierarchical line.

As a company committed to the disabled, we encourage the recruitment of disabled people and adapt workstations accordingly. Eqwal is committed to promoting the diversity of profiles and the career path of each employee.

Involve our employees in the Group's commitments

For all its actions, the Group can count on the wealth of knowledge and experience of its employees.

That is why Eqwal involves its teams in its daily commitments : in education, particularly through the transfer of knowledge, in the innovation of technical solutions, and in the accompaniment and relationship with the medical profession as a whole.

Eqwal employees are the Group's first ambassadors, and they themselves represent diversity, a value that Eqwal strives to defend every day.



DEPLOY A SEAMLESS, AGILE AND INSPIRING GOVERNANCE MODEL

Respect and promote fundamental human rights and liberties.

Eqwal ensures that its activities are conducted while respecting people's rights and encourages the continuous improvement of social, societal and health conditions, which are essential factors for the development and protection of people's rights.

Eqwal is vigilant to identify potential negative impacts, whether direct or indirect, of its activity on society in order to prevent them and, where necessary, remedy them.

Manage the societal impact

Eqwal monitors and evaluates its societal impact. Different specific and measurable indicators have been established by Eqwal's management to monitor improvements and make adjustments to its charter and action plan. The United Nations Sustainable Development and Global Compact Goals are tools that Eqwal uses on a daily basis in the Eqwal Impact strategy.



Ensure fair practices and regulatory compliance

Eqwal demands the highest standards of integrity from its employees and partners. Failure to comply with regulations may expose the Group - and its individual employees - to criminal sanctions. Without prejudice to possible legal proceedings, employees who violate these rules and principles may be subject to disciplinary action.

Fight corruption in all its forms

Eqwal strictly prohibits bribes in any form, including influence peddling, and intends to prevent it by complying with the anti-bribery laws applicable in each country where the Group is established. In this respect, the Group shows zero tolerance:

Promising or granting any payment or benefit whatsoever to a public official, private individual or company, directly or indirectly (through a third party or intermediary), when this is illegal, with the aim:

- That he/she carries out, refrains from carrying out, facilitates, accelerates or delays an act within the scope of his/her duties, or;
- That he/she abuses his or her influence to obtain a favourable decision or any advantage whatsoever from a public authority.
- Soliciting, accepting or receiving any payment or advantage whatsoever for the purpose of carrying out, not carrying out, facilitating, delaying or accelerating any act within the scope of his/her functions.

Bribery and influence peddling, like breaches of competition law



expose the perpetrators and the company to severe disciplinary, civil and criminal penalties, in accordance with the applicable laws, regardless of the country in which the fraudulent acts took place.

Examples include: the payment or acceptance of bribes or hidden payments, whether paid directly or indirectly; the payment of facilitation payments (small payments to civil servants in order to hasten or guarantee the execution of a given action). In general, any payment to a third party must reflect a legitimate service and price as agreed with that third party.

Prevent and manage conflicts of interest

A conflict of interest, whether potential or real, can seriously damage the Group's reputation. Such conflicts are likely to arise when an employee is in a situation where his/her personal, social, financial or political interests impair his judgement and no longer objectively serve the interests of the company. Any existing or potential conflict of interest encountered by one of the Group's employees must be declared.

Adopt a reasonable approach to gifts and invitations

Eqwal has introduced internal guidelines concerning gifts and invitations, which employees must comply with. Furthermore, practices in this area are governed by rules of law and usage that vary depending on the country, profession and status. The Group cannot permit any infringement of the applicable laws and regulations and ensures that its employees comply with them.

Preserve confidentiality

At Eqwal, the protection of sensitive and confidential information is essential. This commitment equally applies to information concerning the Group, patients, employees and third parties. Working in the health sector, some Eqwal employees may have personal health data. Aware of the risk of misuse, the Eqwal Group is also committed to strengthening data security and protection. Eqwal employees are committed to preserving the confidentiality and integrity of internal information that has not been made public.

Respect competitors

Eqwal intends to preserve free competition, in compliance with the laws and practices in force, without hindering competition rules. Eqwal promotes free, open and fair competition, a factor for economic and social progress, on prices as well as on the quality and scope of the offer, in the interest of the end customer.

Eqwal is committed to complying with applicable competition regulations in all countries where the Group is established.

Setting an example for inclusion

As a player committed to inclusion and fairness, Eqwal promotes diversity by supporting and developing the employment of disabled people. The Group is committed to professional diversity and makes equal opportunities for men and women a central part of its human resources policy, as part of an inclusive culture that is particularly attentive to the development of women's careers.



IMPLEMENTATION AND COMPLIANCE WITH THE CODE OF CONDUCT

A code of conduct, for whom?

The principles set out in the Code of Conduct form the ethical framework for all actions carried out by Eqwal Group employees, its subsidiaries worldwide, corporate officers and members of executive and management committees. The Ethics Charter also applies to employees and members of the Eqwal Foundation. In this document, the term "Eqwal" or "the Group" means all subsidiaries of the Eqwal Group and the Eqwal Foundation. To allow all Group Employees to read the Code of Conduct in their native language, the Code is currently available in 6 different languages. The French version is the reference document in France and the English version is the reference document outside France. The Code of Conduct is publicly available on the Eqwal website.

How is the code of conduct applied?

The Eqwal Group's Code of Ethics is intended to provide clear guidelines, but it cannot address all situations or questions.



Ask the right questions

When faced with an ethical issue, we must ask ourselves the following questions:

- Is the law being respected ?
- Does the situation comply with the Group's values and Code of Conduct ?

If the answer to one of these questions is no, or if there is the slightest doubt as to what attitude to adopt, it is important to report the matter to Group Management at our head office in France:

- By e-mail : compliance@eqwalgroup.com



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