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1. Purpose

Edwards Lifesciences (“Edwards” or the “Company”) is committed to living the values in our Credo and upholding our Global Business Practices Standards (the “Titanium Book”). Edwards is also committed to fostering a workplace conducive to open communication regarding the Company’s business practices. Edwards directors, officers, and employees are required to ask questions and report concerns about potential violations of applicable laws, regulations, or Edwards policies or ethical codes.

The purpose of this Procedure is to set out the standards, responsibilities, and process for how a report of a compliance concern can be submitted to Edwards Lifesciences Italia s.r.l. (“Edwards Italy”) and how Edwards Italy will respond to such a report of a compliance concern in accordance the global Edwards Speak Up and Non-Retaliation Policy (“Speak Up Policy”) (CORP-POL-0005) and this Procedure.


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2. Scope

This Procedure applies to all Edwards Italy directors, officers, and employees (collectively, “Edwards Italy Employees”) as well as candidates for employment with Edwards Italy, former Edwards Italy employees, consultants, shareholders, volunteers, interns (apprentices/trainees), and individuals working under the supervision of contractors, subcontractors, suppliers, vendors, distributors, and sub-distributors (collectively with Edwards Italy employees, “Reporters”).

3. Procedure Requirements

Edwards Italy will establish and maintain appropriate systems to support compliance with this Procedure.

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4. Procedure Detail

4.1 Scope of Reports

Edwards Italy is committed to protecting Reporters from unlawful retaliation and discrimination for disclosing or reporting alleged violations of applicable laws and regulations (collectively, “Violations of Law”), or Edwards policies, including but not limited to the Titanium Book, ethical codes as well as related concerns (collectively, “Report(s)”).

Alleged Violations of Law may include:


- Violations of national regulatory provisions, namely:
 - criminal, civil, administrative or accounting offenses different from those specifically identified as violations of European legislation;
 - offenses presupposed for the application of Legislative Decree no. 231/2001;
 - violations of the model of organization and control adopted by the Company pursuant to Legislative Decree no. 231/2001 (the “Model 231”), not attributable to violations of European legislation;
- Violations of European legislation, namely:
 - offenses committed in violation of the legislation of the European Union (“EU”) referred to in Annex 1 to the Decree and all national provisions implementing it (even if not expressly referred to in Annex 1);
 - acts or omissions that harm the financial interests of the EU as referred to in Article 325 TFEU, as identified in the regulations, directives, decisions, recommendations and opinions of the EU;
 - acts or omissions concerning the internal market, which compromise the free movement of goods, people, services and capital, as regulated in Article 26, paragraph 2, TFEU;
 - acts or behaviors that nullify the object or purpose of the provisions of the EU in the sectors indicated in the previous points.

4.2 Edwards Italy Report Manager

Edwards Italy has established a special Management Committee (the “Report Manager”), composed of the heads of the Legal and HR functions, to manage Reports. The Report Manager operates according to the principles and methods established in this Procedure and is directly accountable for its actions to Edwards Italy’s Board of Directors.

In the exercise of its functions, the Report Manager can:

- Collect information and acquire copies of documents;
- Request the assistance of other company functions, subject to the protections provided for in Section 4.7 of this Procedure;

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- Make use of the assistance of external consultants, subject to the protections provided for in Section 4.7 of this Procedure;
- Review statements, documents and memoranda submitted by the Reporter in lieu of in-person or virtual meetings.

Each of the members of the Report Manager can delegate specific activities to specially delegated individuals. The delegates will be required to respect the same obligations required for the members of the Report Manager.

4.3 Reporting Channels

Reporters may submit a Report through one of the following three distinct reporting methods:

- Reporting through the internal channel to Edward Italy’s Report Manager (see Section 4.4);
- Reporting through an external channel, established, and managed by Italy’s National Anti-Corruption Authority (“ANAC”) (see Section 4.5); and
- Reporting through public disclosure (see Section 4.6).

4.4 Submitting a Report Through the Internal Channel to Edwards Italy’s Report Manager

4.4.1 Method of Submitting a Report to the Report Manager

A Reporter may submit a Report to the Report Manager in the following method:


- In a sealed envelope, labeled “Description,” the Reporter inserts the description of the facts and any supporting documents;
- In a separate sealed envelope, labeled “Contact Information,” the Reporter inserts their identifying data, their contact details (including email address) for communications related to the Report and a copy of their identity document;
- The Reporter then inserts both the sealed envelopes labeled “Description” and “Contact Information” inside a third sealed envelope and sends it by registered mail to the following address:

Edwards Lifesciences Italia s.r.l.
Via Giovanni Spadolini 5
Centro Leoni, Edificio A
20141 – Milano
To: “Reserved for Report Manager

4.4.2 Minimum Content of the Report to the Report Manager

As a condition of admissibility, the Report must contain the following minimum elements:

- A clear description of the circumstances of time and place in which the facts subject to the Report occurred, as well as the description of such facts, the details relating to circumstantial evidence and, if present, also the methods through which the Reporter became aware of the facts;
- The generalities or other elements that allow identifying the subject to whom to attribute the reported facts;

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- The indication of wanting to benefit from the protections provided for by Italian laws and this Procedure;
- The identifying data of the Reporter and the contact information to which to communicate subsequent updates.

The description of the facts must be clear and precise, such as to allow the Report Manager to understand the reported facts. The production of documentation alone, not accompanied by an explicit report of violations, will be considered inadmissible.

4.4.3 Receipt, Review and Investigation of the Report

Upon receipt of a Report, the Report Manager registers the Report in the appropriate register, assigning it a chronological identification number and forming the related file, and verifies the integrity of the envelope with which the Report was transmitted and the envelopes containing the “Description” and “Contact Information.” If one or more of the envelopes were damaged, the Report Manager records it in its minutes.

To avoid bias in the evaluation of the Report, the envelope containing the “Description” will be managed by the Legal Manager, while the “Contact Information” will be managed by the HR Manager.

After receiving and registering the Report, the Report Manager, according to their internal competencies, will follow the Procedures for Receiving and Reviewing Reports and Investigation Process as set forth in the Speak Up Policy. Such procedures include but are not limited to:

- Within seven (7) days of receiving a Report from the Reporter, the Report Manager will acknowledge receipt of the Report;
- Evaluate the existence of the subjective and objective requirements for the admissibility of the Report;
- Evaluate the admissibility of the Report; and
- The Report Manager will provide written feedback to the Reporter within three months of the receipt of the Report.


4.4.4 Conflict of Interest

If the Report concerns one or more members of the Report Manager or if the Reporter is one of them, it must be addressed to the General Manager, subject to the obligation to mark the transmission envelope as a whistleblowing report and to transmit it in accordance with this Procedure.

In this case, the General Manager:

- Replaces the member of the Report Manager that is in conflict of interest, if the report concerns only one member of the Report Manager; or
- Assumes the functions of the Report Manager, if the report concerns the entire Report Manager.

If the conflict of interest emerges during the investigation, the member of the Report Manager who detects it has the duty to disclose the conflict of interest and to transmit the

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conflict of interest to the General Manager, who proceeds as above. The failure to disclose the conflict of interest, with malice or gross negligence, constitutes a disciplinary offense.

4.5 Submitting a Report of an Alleged Violation of Law Through External Channel Established by ANAC

A Reporter may submit a report of an alleged Violation of Law through the external channel established by ANAC where:

- The internal reporting channel to Edwards Italy has not been activated or is not in compliance with Italian law;
- The internal report alleging a Violation of Law has not been followed up, in the sense that the body responsible for this has not carried out any activity regarding the admissibility of the report, the verification of the reported facts or the communication of the outcome of the investigation carried out;
- There are well-founded reasons to believe that an internal Report alleging a Violation of Law would not be effectively followed up or that such report could entail the risk of retaliation;
- The Reporter has a well-founded reason to believe that the alleged Violation of Law may constitute an imminent or manifest danger to the public interest.

4.6 Submitting a Report of an Alleged Violation of Law Through Public Disclosure

A Reporter may submit an external report of an alleged Violation of Law through a public disclosure if at least one of the following conditions is met:


- Both the internal and external channels have been previously used, but there has been no feedback or follow-up within the terms provided by Italian law;
- The Reporter has already made an external report alleging a Violation of Law directly to ANAC, but there has been no feedback or follow-up within the terms provided for by Italian law;
- The Reporter has a well-founded reason to believe that the alleged Violation of Law may constitute an imminent or manifest danger to the public interest; or
- The Reporter has a well-founded reason to believe that the external report of the alleged Violation of Law may entail the risk of retaliation or may not be effectively followed up due to the specific circumstances of the concrete case.

The Reporter's well-founded reasons for submitting the Report alleging a Violation of Law through the external channel established by ANAC or through public disclosure must be based on concrete circumstances that must be attached to the Report and on acquirable information.

4.7 Protection of the Reporter and Subjects Related to Reporter

4.7.1 Confidentiality

Reports cannot be used beyond what is necessary to adequately follow up on them.

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The identity of the Reporter, as well as the information from which their identity can be inferred (directly or indirectly), cannot be revealed to subjects other than the Report Manager without the express consent of the Reporter.

If the revelation of the Reporter’s identity is indispensable for the defense of the person involved, the Report Manager must inform the Reporter of this necessity and request the Reporter’s express consent to disclose their identity, with the warning that in case of refusal it will not be possible to follow up on the relative action.

4.7.2 Prohibition of Retaliation

As set forth in the Speak Up Policy, retaliation of any kind including, without limitation, intimidation, harassment, discrimination, coercion, or otherwise, whether express or implied against any Reporter who has a reasonable belief of wrongdoing or voices a good faith concern under this Policy is strictly prohibited.

Please see the Speak Up Policy for additional information regarding Non-Retaliation against the Reporter.

4.7.3 Subjects Related to the Reporter

Pursuant to local laws, the prohibition of retaliation also applies to:

- Anyone who assists the Reporter during the reporting process;
- All relatives or people with a stable emotional bond working or not working with the Reporter;
- All work colleagues of the Reporter who have a habitual and current relationship with the Reporter;
- All entities owned by the Reporter or for which the Reporter works, as well as owned by one of the categories of people set forth above.

4.8 Final Provisions and Communications

4.8.1 Preservation of Reports and Documents

Reports and associated files are maintained by the Report Manager, in such a way as to prevent access by unauthorized individuals. All such Reports and associated files will be maintained in accordance with the Retention of Reports and Records section of the Speak Up Policy.


4.8.2 Information Obligations

The Report Manager, on an annual basis, prepares a report on the Reports received and the related activities carried out and sends a copy to the Supervisory Body and Edwards Italy’s Board of Directors. The annual report is prepared in such a way as to protect the identity and confidentiality of the Reporter and other subjects protected by law.

4.8.3 Information to Personnel

Edwards Italy publishes this Procedure on the myHR portal and sends a copy to all personnel. A paper copy of this Procedure is also posted on the notice board, together with the company regulations and Model 231.

Edwards Italy will carry out similar obligations in case of updates to this Procedure.

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4.8.4 External Information

Edwards Italy publishes this Procedure on the company website, in the “Corporate Responsibility” section and sends the appropriate information to all external subjects to the Company as defined in Section 2.

5. Compliance with Laws

If any requirement set out in this Procedure conflicts with a requirement of any applicable law, Edwards Italy will follow the law and meet any stricter procedure requirements to the extent not inconsistent with the law.

6. Compliance with this Procedure

Non-compliance with this Procedure may result in disciplinary action up to, and including, employment termination.

7. References

For additional information related to this Procedure, refer to the following documents:

Document ID	Title
CORP-POL-0005	Speak Up and Non-Retaliation Policy

8. Revision History

Rev	Effective Date	Change Description	Training required Yes/No
A	July 1, 2024	New Procedure	Yes