

## EDAP TMS S.A.

### Related Party Transactions Policy

(Adopted Effective as of January 1, 2026)

- 1. Purpose of the Policy.** EDAP TMS S.A. (“*EDAP*” or the “*Company*”) recognizes that Related Party Transactions (as defined below) can present potential or actual conflicts of interest and may raise questions among shareholders as to whether those transactions are consistent with the interests of the Company and its shareholders. Nevertheless, the Company also recognizes that there are situations where Related Party Transactions may be in, or may not be inconsistent with, the interests of the Company and its shareholders, including, but not limited to, situations where the Company may obtain products or services of a nature, quantity or quality, or on other terms, that are not readily available from alternative sources or when the Company provides products or services to Related Parties (as defined below) on an arm’s length basis on terms comparable to those provided to unrelated third parties or on terms comparable to those provided to employees generally. Therefore, the Company has adopted the controls and procedures set forth below for the review and approval (or ratification, if applicable) of Related Party Transactions.

The requirements and procedures set forth in this Related Party Transactions Policy (this “*Policy*”) are non-exclusive of, and should be read in conjunction with, other Company policies, codes, guidelines and procedures. As a general matter, when there is a conflict between internal policies, the more restrictive will govern. These procedures do not apply to the approval of employment contracts or employment or director compensation matters, which are the responsibility of the Company’s Board of Directors (the “*Board*”). This Policy will be administered by the Audit Committee of the Board (the “*Audit Committee*”), which will have the responsibility for conducting a reasonable prior review and overseeing all Related Party Transactions for potential conflicts of interest. The Audit Committee will review and may amend this Policy from time to time. Questions about this Policy should be directed to the Company’s Chief Financial Officer or General Counsel.

- 2. Definitions.** The following definitions apply for the purposes of this Policy:
  - A. Related Party:** (i) any person who is, or at any time since the beginning of the Company’s last fiscal year was, a director or executive officer of the Company or a director nominee, (ii) a shareholder known to be the beneficial owner of more than 5% of any class of the Company’s voting securities, (iii) any Immediate Family Member (as defined below) of the foregoing persons, or (iv) any firm, corporation or other entity in which any of the foregoing persons is employed or is a partner or principal or in a similar position, or in which such person has more than a 10% beneficial ownership interest.
  - B. Immediate Family Member:** any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of any person described in Section 2(A)(i)-(ii) above, and any person (other than a tenant or employee) sharing the household of such person.

C. Related Party Transaction: any transaction, arrangement or relationship, or series of similar transactions, arrangements or relationships (including any indebtedness or guarantee of indebtedness), in which (i) the Company or any of its subsidiaries was, is or will be a participant and the amount involved exceeds \$120,000, and (ii) any Related Party had, has or will have a direct or indirect material interest, except those transactions, arrangements or relationships that would not be required to be disclosed pursuant to Securities and Exchange Commission rules after considering the materiality thresholds and exceptions to disclosure set forth in Item 404 of Regulation S-K. Related Party Transactions also include any material amendment or modification to a previously approved or ratified Related Party Transaction.

3. **Related Party Transaction Approval.**

A. Preliminary Screening. Related Party Transactions are subject to reasonable prior review and approval by the Audit Committee. Anyone seeking approval of a potential Related Party Transaction must provide notice to the Company's Chief Financial Officer or General Counsel of the facts and circumstances of the proposed Related Party Transaction, including, to the extent known:

- the Related Party's relationship to the Company and interest in the transaction;
- the material facts of the proposed Related Party Transaction, including the proposed aggregate value of such transaction or, in the case of indebtedness, the amount of principal that would be involved;
- the benefits to the Company of the proposed Related Party Transaction;
- if applicable, the availability of other sources of comparable products or services; and
- an assessment of whether the proposed Related Party Transaction is on terms that are no less favorable than the terms available to an unrelated third party or to employees generally under the same or similar circumstances.

B. Audit Committee Approval. If the Chief Financial Officer or General Counsel affirms that the proposed transaction is reasonably likely to be a Related Party Transaction, the proposed Related Party Transaction will be submitted to the Audit Committee for consideration at the next Audit Committee meeting. In those instances in which the Chief Financial Officer or General Counsel determines that it is not reasonable or practicable for the Company to wait until the next Audit Committee meeting, the Related Party Transaction will be submitted to the Audit Committee Chair (the "*Chair*"), who will possess delegated authority to act between Audit Committee meetings. The Audit Committee or the Chair (as the case may be) will consider all of the relevant factors, including but not limited to (if and to the extent applicable):

- the benefits to the Company;
- the impact on a director's or director nominee's independence in the event that the Related Party is a director, a director nominee, an Immediate Family Member of a director or a director nominee, or an entity in which a director or a director nominee is a partner, shareholder or executive officer;

- the availability of other sources for comparable products or services;
- the terms of the transaction;
- the terms available to unrelated third parties or to employees generally;
- required disclosures; and
- whether the Related Party Transaction is, overall, in or not inconsistent with the best interests of the Company.

No member of the Audit Committee nor the Chair will participate in any review, consideration or approval of any Related Party Transaction with respect to which such member or any of his or her Immediate Family Members is the Related Party, provided, however, that such member may be counted in determining the presence of a quorum at a meeting of the Audit Committee that considers such Related Party Transaction.

The Audit Committee will prohibit a Related Party Transaction if the Audit Committee determines it to be inconsistent with the interests of the Company and its shareholders.

Any approval by the Chair of the Audit Committee pursuant to delegated authority must be reported to and ratified by the Audit Committee no later than the next Audit Committee meeting.

- C. Follow-Up on Ongoing Transactions. If a Related Party Transaction will be ongoing, the Audit Committee may establish guidelines for the Company's management team to follow in its ongoing dealings with the Related Party. Thereafter, the Audit Committee, on at least an annual basis, should review and assess ongoing relationships with the Related Party to confirm that they are in compliance with the Audit Committee's guidelines and that the Related Party Transaction remains appropriate.

4. **Ratification Procedures for Pending or Completed Related Party Transactions**. In the event that an executive officer or director of the Company becomes aware of a Related Party Transaction that has not been previously approved or ratified under this Policy, he or she will notify the Chief Financial Officer or General Counsel to facilitate the following review as promptly as practicable.

- A. Pending or Ongoing Related Party Transactions. If the Related Party Transaction is pending or ongoing, the facts and circumstances relative to the Related Party Transaction will be submitted to the Audit Committee promptly, and the Audit Committee will then consider all of the relevant factors described in Section 3(B) above. Based on such review, the Audit Committee will evaluate alternatives relative to the Related Party Transaction, including but not limited to ratification, amendment or termination of the Related Party Transaction.

- B. Completed Related Party Transactions. If the Related Party Transaction is completed, the Audit Committee will evaluate the transaction, taking into account the relevant factors described in Section 3(B) above, to determine whether rescission of the Related Party Transaction and/or any disciplinary action (assuming the Related Party involves an executive officer or director of the Company) is appropriate. Depending on the

circumstances, the Audit Committee may also request that the Chief Financial Officer or General Counsel re-evaluate the Company's controls and procedures relative to identification and administration of potential Related Party Transactions and determine whether any changes should be recommended for approval by the Audit Committee.

5. **Reporting and Disclosure**. All disciplinary actions (as discussed in Section 4(B) above) will be disclosed to the full Board.

All Related Party Transactions that are required to be disclosed in the Company's filings with the Securities and Exchange Commission, as required by the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, and related rules and regulations, will be so disclosed in accordance with such laws, rules and regulations.