

# Anti-fraud And Whistleblower Policy And Procedure

## **Purpose**

The purpose of this policy and procedure is to outline Seelos Therapeutics, Inc. and its subsidiaries (the “Company”) relating to ethics and compliance which generally covers:

- Accounting/Financial control and reporting
- Confidentiality, privacy, and security
- EEO/discrimination/harassment
- Ethics or code of conduct violation
- Legal or regulatory violation
- Unfair or illegal trade practices
- Theft or fraud

## **Scope/applicability**

This policy applies to all employees of the Company.

The procedure is to be implemented by the Chairman of the Audit Committee (“Chairman”).

## **Responsibilities**

Seelos’ management will train and make all employees aware of the anti-fraud and whistleblower policy:

1. for new employees as part of their orientation,
2. for existing employees, within 2 weeks of approval of this document.

Management has established a confidential ethics reporting system through Lighthouse Services, Inc., which will be available 24 hours 7 days a week to all employees.

The Chairman will respond to any concerns where the caller’s identity is made known, and will investigate all complaints received (including anonymous complaints) as appropriate which includes opening, tracking, and closing the report. Employee’s confidentiality must be maintained on every report whether anonymous, or the identity is known. Harassment or victimization of individuals submitting reports will not be tolerated.

## **General/Definitions**

The Company's dedicated confidential ethics reporting system is for employees to report information to the Company's Chairman of the Audit Committee regarding questionable accounting or auditing matters as well as to violations of SEC or Nasdaq regulations, violations of company's policies, improper contact with government officials, insider trading, conflict of interest, harassment or discrimination, threats or violence, theft or fraud, on-the-job alcohol or drug abuse.

## **Procedure**

The Chairman will be informed by Lighthouse Systems, Inc. of any reports made through the ethics reporting system.

The Chairman will investigate all reports directly and takes appropriate action which may include termination and prosecution.

## **Reporting**

The whistleblowing procedure is intended to be used for serious and sensitive issues. Serious concerns relating to financial reporting, unethical or illegal conduct, should be reported in either of the following ways:

- Toll free telephone:
  - English speaking USA and Canada (not available from Mexico): (855) 400-6002
  - Spanish speaking North America: (800) 216-1288
  - Spanish Speaking Dialing From Mexico: 001-800-216-1288
- Website: <https://www.lighthouse-services.com/>
- E-mail: [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (Company name must be included with report)
- Fax: (215) 689-3885 (Company name must be included with report)

Reporters to the ethics system will have the ability to remain anonymous if they choose. Please note that the information provided by you may be the basis of an internal and/or external investigation into the issue you are reporting and your anonymity will be

protected to the extent possible by law. However, your identity may become known during the course of the investigation because of the information you have provided. Reports are submitted by Lighthouse to Seelos Therapeutics, Inc. or its designee, and may or may not be investigated at the sole discretion of our Company.

Employment-related concerns should continue to be reported through your normal channels such as your supervisor, an HR representative, or a member of management.