

## **ANI PHARMACEUTICALS, INC.**

### **PROCEDURES FOR HANDLING COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS**

As part of its commitment to ethical business conduct, ANI Pharmaceuticals, Inc. (“ANI”) has established and maintains procedures for: (1) the receipt, retention, and treatment of complaints received by ANI regarding accounting, internal accounting controls, or auditing matters; and (2) the submission by officers, employees and others acting on behalf of ANI (“Covered Persons”), on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

Under these procedures, Covered Persons are encouraged to report any issues or concerns they may have regarding questionable accounting, internal accounting controls or auditing matters, such as:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of ANI;
- Fraud or deliberate error in the recording and maintaining of ANI’s financial records;
- Deficiencies in or noncompliance with ANI’s internal accounting or disclosure controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in ANI’s financial records, financial reports or audit reports;
- Deviation from full and fair reporting of ANI’s financial condition; or
- Any information that the Covered Person has knowledge of concerning (a) significant deficiencies and material weaknesses in the design or operation of ANI’s disclosure controls and procedures and internal control over financial reporting or (b) any fraud, whether or not material, that involves any employee, officer or director of ANI.

If any Covered Person is aware or has evidence that any activity of the type noted above has occurred, is occurring or may occur, ANI’s policy is that the Covered Person should promptly report such activities. Reporting promptly on these matters will greatly facilitate ANI’s ability to address any potential issues, reinforce the culture of compliance that ANI seeks to maintain and allow ANI to prevent or mitigate any wrongdoing or harm to ANI or its employees, shareholders and other constituents.

Complaints or concerns regarding accounting, internal accounting controls or auditing matters may be reported anonymously in the manner set forth in the Company’s Code of Conduct. Employees or other Covered Persons nonetheless are encouraged to provide their names to facilitate investigation and follow-up. To the extent legally permitted, all complaints and concerns will be treated confidentially, and the identity of the reporting person will be kept confidential unless the reporting person otherwise agrees and except as necessary to conduct an adequate investigation or compelled by judicial or other legal process.

Upon receipt of a complaint relating to questionable accounting, internal controls or auditing matters, such complaint will be reported to the Chair of the Audit and Finance Committee (the “Chair”) and

the Chief Financial Officer (the “CFO”) or his or her delegate. The Chair will determine whether a reasonable basis exists for commencing an investigation into the complaint. The Chair also will decide what, if any, remedial actions should be taken as a result of a complaint. The CFO or his or her delegate will report any such complaints and the resolution thereof, if any, to the Audit and Finance Committee on at least a quarterly basis or more frequently as requested by the Chair.

ANI strictly prohibits retaliation, harassment or discrimination of any kind against anyone who makes a report in good faith or who assists in an investigation relating to any such report. Accordingly, in implementing these procedures, ANI will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of a complaint in accordance with the terms of these procedures. Anyone who engages in such retaliation - directly or indirectly - may be disciplined, up to and including discharge and demotion, to the extent determined appropriate by ANI and permitted by applicable law.

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