

EDAP TMS S.A.

DISCLOSURE CONTROLS AND PROCEDURES

(Adopted Effective as of January 1, 2026)

I. POLICY REGARDING PUBLIC DISCLOSURES

The policy of EDAP TMS S.A. (the “Company”) is to comply fully and timely with all of its financial reporting and disclosure obligations under applicable securities laws, rules, regulations and stock exchange requirements. To that end, the Company’s Board of Directors (the “Board”) has adopted this disclosure policy (this “Policy”) that is designed to:

- ensure that all information that may be required to be disclosed is:
 - reported to the persons within the Company who are responsible for the preparation of the Company’s Securities and Exchange Commission (“SEC”) reports and other public communications;
 - analyzed to determine whether disclosure is appropriate; and
 - if appropriate, disclosed in a timely and accurate manner and in compliance with the SEC’s reporting requirements and Regulation Fair Disclosure (“Regulation FD”);
- assist the Company’s Audit Committee in fulfilling its objectives and responsibilities as set forth in the Company’s Audit Committee Charter;
- assist the Company’s internal audit function in fulfilling its objectives and responsibilities;
- assist the Company’s management, with the participation of the Company’s Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO” and together with the CEO, the “Certifying Officers”), in fulfilling their obligations to design, establish, maintain and evaluate the effectiveness of the Company’s disclosure controls and procedures; and
- assist the Certifying Officers in fulfilling their obligations to make the SEC certifications that must accompany the Company’s periodic reports.

This Policy summarizes the principal disclosure controls and procedures that the Board has established and maintains, in consultation with the Certifying Officers and the Audit Committee. This document does not contain a definitive and comprehensive list of all disclosure controls and procedures that the Company establishes and maintains from time to time.

II. DISCLOSURE CONTROLS AND PROCEDURES

A. Definition

The term “disclosure controls and procedures” is defined by Rule 13a-15 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and means controls and other procedures of a company that are designed to ensure that information required to be disclosed by the company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company’s management, including its CEO and CFO, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

B. Preparation of SEC Periodic Reports on Forms 10-K and 10-Q

The key elements of the Company’s disclosure controls and procedures relating to SEC periodic reports on Forms 10-K and 10-Q are as follows:

- Preparation and distribution of a timetable relating to the preparation of each periodic report and related earnings release, including identification of responsible parties, dates for distribution of drafts and submission of comments, meetings of the Audit Committee and other significant actions.
- Meetings with and/or collection of financial and other material information from senior executive officers in order to prepare the periodic report.
- Meetings between representatives of the finance department and the independent auditor to discuss material accounting issues affecting the financial statements and periodic reports, including accounting policies, judgments and estimates and any changes to accounting standards.
- An Audit Committee meeting, where: (1) management presents results of operations and financial position for the period; (2) the independent auditor reports on the year-end audit; (3) participants discuss accounting policies, judgments and estimates; (4) the Audit Committee meets directly with the independent auditor without management present; and (5) the Audit Committee discusses the draft earnings releases.
- Performance of technical compliance checks of each draft periodic report and preparation of responses to any previously received SEC comments.
- Review by the Audit Committee of all categories of Form 8-K reportable events in order to identify whether the Company properly identified all Form 8-K reportable events that occurred during the past quarter.

- With respect to Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q, the holding of Audit Committee meetings to review and discuss the draft report.
- Distribution of the draft periodic report for review and comment to:
 - relevant internal personnel (identifying, where appropriate, particularly relevant sections for review, and obtaining from each reviewing person confirmation that the portions of the report relevant to such person’s areas of responsibility are fairly and accurately presented, and do not omit any material information required to be disclosed);
 - the Audit Committee, CEO and CFO;
 - the independent auditor;
 - outside securities counsel;
 - the Audit Committee and, with respect to Forms 10-K and 10-Q, the full Board; and
 - any other relevant parties, as determined by the Audit Committee, the CEO or the CFO.
- Report of the CEO and CFO to the Audit Committee and the independent auditor regarding the evaluation of internal control over financial reporting and disclosure controls and procedures conducted by or with the participation of the CEO and CFO.
- Final review of periodic report by CEO and CFO, followed by execution and certification thereof.

C. Preparation of Current Reports on Form 8-K

The key elements of the Company’s disclosure controls and procedures relating to Current Reports on Form 8-K are as follows:

- Identification of multiple persons within the Company who are most likely to first become aware of each type of Form 8-K reportable event and the designation of such persons as the “Disclosure Coordinators” with respect to such reportable events. Disclosure Coordinators include all members of the Audit Committee as well as the CEO and CFO.
- Training of all Disclosure Coordinators regarding (1) Form 8-K requirements (including the making of materiality assessments), (2) the process for internally communicating information about events that might trigger a Form 8-K reporting requirement, and (3) the specific reportable events for which such person has been identified as a Disclosure Coordinator.

- Review by the Audit Committee of all reports from the Disclosure Coordinators of events that might trigger a Form 8-K requirement so that a timely decision may be made regarding whether a Form 8-K should be filed.
- To the extent practicable in light of the filing deadline, distribution of the draft Form 8-K for review and comment to:
 - relevant business unit and functional heads, if any (including obtaining from each reviewing person confirmation that the portions of the report relevant to such person’s areas of responsibility are fairly and accurately presented, and do not omit any material information required to be disclosed);
 - the Audit Committee, CEO and CFO;
 - the independent auditor and the Audit Committee (to the extent the Form 8-K relates to financial matters);
 - outside securities counsel; and
 - any other relevant parties, as determined by the Audit Committee, the CEO or the CFO.
- Performance of a technical compliance check of the draft Form 8-K.
- Final review of each Form 8-K by the CEO, CFO or member of the Audit Committee selected by the Certifying Officers, followed by execution thereof by a duly authorized officer.

D. Preparation of Proxy Statements and Annual Report to Shareholders

The key elements of the Company’s disclosure controls and procedures relating to proxy statements and those portions of the annual report to shareholders that are not a part of the Annual Report on Form 10-K (the “Proxy Documents”) are as follows:

- Distribution of a timetable for the preparation of the Proxy Documents, including identification of responsible parties, dates for distribution of drafts and submission of comments, meetings of the Audit Committee and other significant aspects of the preparation process.
- Distribution, collection and review of Directors’ and Officers’ Questionnaires (“D&O Questionnaires”).
- Collection of information from Board minutes, Compensation Committee, Audit Committee and Nominations Committee minutes, corporate compensation and equity incentive records, D&O Questionnaires, Schedules 13D and 13G, department managers and other resources, as necessary.

- Communication with members of Compensation Committee and Audit Committee to discuss information to be included in their respective committee reports, if applicable. Distribution of draft Compensation Committee Report to Compensation Committee members, if applicable, and distribution of draft Audit Committee Report to Audit Committee members, for review and comment.
- Communication with members of Compensation Committee and management to discuss information to be included in Compensation Discussion and Analysis (the “CD&A”), if applicable. Distribution of draft CD&A to Compensation Committee members for review and comment, if applicable.
- Performance of technical compliance check of draft Proxy Documents and preparation of responses to any previously received SEC comments.
- Distribution of draft Proxy Documents for review and comment to:
 - the Audit Committee, CEO and CFO;
 - the independent auditor and outside securities counsel; and
 - the full Board.

E. Preparation of Any Other Information Filed with the SEC

The Audit Committee shall review, evaluate and sign off on all Company information statements, registration statements and, to the extent practicable or deemed appropriate by the Certifying Officers, any other information to be filed with the SEC prior to public filing or release.

F. Maintenance of Records

The Audit Committee (or such individual(s) as the Audit Committee designates) shall maintain an accurate record indicating how each covered report was prepared as part of the formal records of the Company. Such information shall be available for review by the Audit Committee and the Board. In addition, the Audit Committee shall appropriately document the resolution of any disagreements between or among the members of the Audit Committee, internal auditors, external auditors, management and others that arise in connection with the certification and review procedures.

The Audit Committee (or such individual(s) as the Audit Committee designates) is responsible for maintaining and updating the Company’s permanent reference file of information regarding the Company that has been made publicly available by the Company, including filings with the SEC, press releases and other information disseminated to the general community. The permanent reference file shall be maintained in accordance with the Company’s documentation retention policies.

G. Evaluation of Effectiveness

The Company's management, with the participation of the Certifying Officers, must evaluate the effectiveness of the Company's disclosure controls and procedures as of the end of each fiscal quarter.

The Audit Committee shall assist the Certifying Officers, and those appointed by them, in identifying considerations for the improvement or remediation, when applicable, of the Company's disclosure controls and procedures.

III. INTERNAL CONTROLS

A. Definition

The term "internal control over financial reporting" is defined by Rule 13a-15 under the Exchange Act and means a process designed by, or under the supervision of, the Company's CEO and CFO and effected by the Board, management or other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes those policies and procedures that:

- pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

B. Description of the Company's Internal Control over Financial Reporting

The procedures and controls described in this Policy are in addition to the Company's system of internal controls for financial reporting purposes. This Policy is meant to supplement, and not replace, the Company's system of financial controls. The key elements of the Company's internal control over financial reporting that relate to the Company's disclosure controls and procedures include the following:

- the capture of financial information in a Company-wide reporting system that generates financial reports that are regularly reviewed by various members of management;

- corporate policies limiting signing authority for significant transactions and contracts to a selected group of Company employees and requiring legal review of significant contracts prior to their execution;
- the periodic review and comparison of actual results to internal budgets and plans;
- the various activities conducted by the internal audit function; and
- the identification of material weaknesses in the Company's internal control over financial reporting.

The internal audit function shall assist the Certifying Officers, and those appointed by them, in identifying considerations for the improvement or remediation, when applicable, of the Company's internal control over financial reporting.