

Canada Modern Slavery Act Statement

This report is made in accordance with the requirements of Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act ("Modern Slavery Act"). This report has been prepared for Par Health, Inc. ("Par Health"), which was formed in 2025 concurrently with the merger between Mallinckrodt Pharmaceuticals Plc and Endo, Inc., on behalf of Mallinckrodt Canada ULC. Par Health, its affiliates and subsidiaries are committed to good corporate citizenship, the highest ethical standards, and do not tolerate any form of forced labour or child labour in our supply chains.

Business and Organizational Structure

Par Health is incorporated in the United States and consists of multiple wholly owned subsidiaries (together, the "**Group**"). The Group has over 4,000 employees and has locations in four countries, including the United Kingdom.

We operate our business in two reportable segments: Generics, which includes fixed dose generic drugs, across a variety of therapeutic areas, as well as bulk Active Pharmaceutical Ingredients (API) products., and Sterile Injectables, which includes both vial and ready-to-use formats. People throughout the world rely on Par Health's products every day to help them lead healthier lives, and we believe that all human life should be held in the highest regard.

Par Health operates in the highly regulated pharmaceutical industry, and as such, the risk of modern slavery and human trafficking is relatively low. However, we recognize that our responsibility to prevent modern slavery and human trafficking extends beyond the Group itself, and includes our business relationships.

We operate a global manufacturing and distribution network anchored by facilities in the U.S. and India, complemented by strategic partnerships with third-party manufacturers and suppliers. Our logistics infrastructure leverages a broad range of transport providers to ensure reliable delivery by road, rail, sea, and air. Generic products are distributed through independent channels, including wholesale drug distributors, specialty pharmaceutical distributors, retail pharmacy chains, hospital networks, ambulatory surgical centers and governmental agencies. We also contract with group purchasing organizations (GPOs) and managed care organizations to improve access to our products. We sell and distribute API directly or through distributors to other pharmaceutical companies. Our sterile injectables are sold primarily to hospitals and healthcare systems under GPO contracts and are administered in clinical settings.

Policies

People throughout the world count on Par Health products every day to help them lead healthier lives, and we believe that all human life should be held in the highest regard. While we believe the risk of modern slavery and human trafficking is relatively low in the highly regulated pharmaceutical industry, as a global company, Par Health recognizes that the responsibility to help ensure that modern slavery and human trafficking are not taking place extends to our business relationships as well. To support our efforts in combatting modern slavery and human trafficking in our supply chain, we have joined the Pharmaceutical Supply Chain Initiative (PSCI), a consortium of pharmaceutical

and healthcare companies that share a vision of better social, environmental and economic outcomes within the supply chain (<https://pscinitiative.org/home>). We have also adopted Group-wide policies, as more fully described below.

We have taken several steps to mitigate the risks associated with modern slavery in our business and supply chain. In particular, we support the human rights of our workers and the treatment of all people with dignity and respect through two core policy documents: **The Par Health Code of Conduct and the Par Health Supplier Code of Conduct**.

The **Par Health Supplier Code of Conduct** outlines the expectations for the ethical behavior of our suppliers and prohibits child and compulsory labour, human trafficking and slavery, unsafe and hazardous working conditions and environments, and any behavior that does not maintain human dignity and respect. These standards apply to all suppliers of goods and services to any Par Health business or supplier, regardless of location.

Supply Chain Due Diligence

Par Health Mallinckrodt maps the supply chain of applicable suppliers, investigates potential risks, and implements mitigation activities, as appropriate.

A component of **Par Health's Anti-Bribery and Anti-Corruption (ABAC)** compliance program is to conduct due diligence on our upstream and downstream third parties, including customers, suppliers, vendors, and intermediaries. This process uses a risk-based approach to manage potential legal, financial and compliance risks linked to third parties representing us, including as to forced and child labour. Various screenings are also performed to include human trafficking, crimes against children, involvement in armed conflicts, grave violations against children in specific countries, checks against Interpol's databases and necessary checks to prevent forced labour under the Uyghur Forced Labor Prevention Act Entity List.

Training

All of Par Health's employees are required to be trained on **The Par Health Code of Conduct** and to certify annually both to their understanding and compliance. Our Code reflects our aims for good global citizenship and worldwide social responsibility. It provides that we must provide clean and safe working environments and conditions free of human rights violations and forbids forced or child labour at Par Health and at the companies with which we work, with no exceptions. Our Code also prohibits human trafficking or slavery, unsafe or hazardous conditions or environments, or any behavior that does not maintain human dignity and respect. It further states that Par Health must not engage in activities that fail to protect individual dignity and respect, even if permissible under local law, and must pay a fair wage.

Auditing and Reporting

Par Health encourages a Speak Up culture for reporting of any concerns through management, leadership, human resources, or Par Health's Integrity Hotline. Where available and permitted by law, the **Integrity Hotline** allows employees, vendors, suppliers, and other third parties to report concerns regarding any potential unethical situation or to get information or advice anonymously.

The Integrity Hotline is available in Canada online via the web or via toll-free telephone number seven days a week, 24 hours a day. All good faith reports are investigated, and when necessary, corrective and/or disciplinary action is taken to address the issue and prevent future occurrences, ensuring continuous adherence to legal and ethical standards.

Although we do not have a formal process for verifying our supply chains or obtaining certification of compliance from suppliers, all suppliers are subject to audit. Par Health conducts audits of its suppliers based on an internal assessment of business and environmental health and safety risk, and measures against recognized industry standards. We do not use a third party to verify supply chains or perform unannounced audits.

As of the date of this report, we have not identified any forced labour or child labour in our business or supply chains. Therefore, Par Health has not had to take any measures to remediate any forced labour or child labour or to remediate any loss of income to vulnerable families resulting from measures taken to eliminate the use of forced labour or child labour in our businesses or supply chains. We review and consider the sufficiency of our policies, practices and diligence protocols and assess whether any improvements in controls are needed.

Accountability and Enforcement

Disciplinary action may be taken against anyone found to have violated **The Par Health Code of Conduct or the Par Health Supplier Code of Conduct**, which can include termination of employment or supply agreements.

Par Health incorporates language related to compliance with the Act into certain contracts with suppliers and other service providers and will continue to assess appropriate incorporation of such language as business needs evolve.