

Procedure for Reporting Legal Violations and Taking Subsequent Actions

at Ailleron SA

Cracow, 25.09.2024

ailleron 

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Chapter I

General Provisions

§ 1

The Procedure for reporting Legal Violations and taking Follow-Up Actions at Ailleron defines:

- 1) the scope of Legal Violations subject to review in accordance with the principles outlined in the Procedure;
- 2) methods of submitting reports through the internal reporting channel;
- 3) individuals authorized to report Legal Violations;
- 4) the organization for receiving and verifying reports of Legal Violations;
- 5) actions taken by Ailleron to verify information about Legal Violations;
- 6) Whistleblower protection principles;
- 7) Follow-Up Actions and the related processing of personal data;
- 8) types of prohibited Retaliatory Actions;
- 9) maintenance of the report register;
- 10) guidance on options for reporting Legal Violations outside of the internal channel;
- 11) protections afforded to those making an external Report and a Public Disclosure.

§ 2

The terms used in the provisions of the Procedure are defined as follows:

Ailleron – Ailleron Spółka Akcyjna, with its registered office at al. Jana Pawła II 43b, 31-864 Kraków, registered in the entrepreneurs' register maintained by the District Court for Kraków-Śródmieście in Kraków, XI Commercial Division of the National Court Register, under KRS number 0000385276, NIP: 9452091626, with a share capital of PLN 3,706,651.20 (fully paid).

Compliance Officer – the person responsible for managing compliance risk at Ailleron. If no one at Ailleron currently holds the role of Compliance Officer, a Management Board Member may perform the duties arising from the Procedure in the event of a violation.

Management Board Member – a Member of Ailleron's Management Board responsible for receiving reports of Legal Violations, Procedures, and ethical

standards. The Ailleron Management Board will designate a Board Member responsible for carrying out the duties outlined in the Procedure, as well as a Board Member who will act as a substitute in case of an absence longer than 7 days.

Follow-up Actions – actions taken by Ailleron or a Public Authority to assess the accuracy of the information contained in the Report and, where appropriate, to counteract the Legal Violation in question, particularly through investigations, inspections, administrative proceedings, prosecutions, actions aimed at recovering financial assets, or the closure of the Procedure implemented under this document or the external reporting and Follow-Up Procedure.

Retaliatory Actions – direct or indirect actions or omissions in a Work-Related Context that result from a Report or Public Disclosure and infringe or may infringe upon the Whistleblower's rights, or cause or may cause unjustified harm to the Whistleblower, including the baseless initiation of proceedings against the Whistleblower.

Information on a Legal Violation – information, including a reasonable suspicion, regarding an actual or potential Legal Violation that has occurred or is likely to occur at Ailleron, where the Whistleblower participated in the recruitment process or other negotiations leading to an agreement, works or has worked, or in another legal entity with which the Whistleblower has or had contact in a Work- Related Context, or information concerning an attempt to conceal such a violation.

Feedback – the provision of information to the Whistleblower about planned or taken Follow-up Actions and the reasons for such actions.

Information Security Officer – the person responsible for managing information security at Ailleron. If no one currently holds the position of Information Security Officer at Ailleron, a Management Board Member may assume these duties in the event of a violation.

Work-Related Context – current or future activities involving employment or other legal relationships that form the basis for providing work, services, or holding a position at Ailleron or for Ailleron, through which information on a Legal Violation is obtained, and where the possibility of experiencing Retaliatory Actions exists.

Legal Violation – actions or omissions specified in § 4 of the Procedure.

Public Authority – supreme and central government administrative bodies, local government administrative bodies, as well as other Public Authorities and entities performing public administration tasks by law, authorized to take Follow-Up Actions.

Person Subject to the Report – a natural person, legal entity, or an organizational unit without legal personality that is granted legal capacity by law, identified in the Report or Public Disclosure as the individual who committed the Legal Violation or is associated with the person who committed the violation.

Person Assisting in the Report – a natural person who assists the Whistleblower in making the Report or Public Disclosure in a Work-Related Context and whose assistance should remain undisclosed.

Person Associated with the Whistleblower – a natural person who may experience Retaliatory Actions, including a co-worker or a close relative of the Whistleblower as defined in Article 115 § 11 of the Polish Penal Code of June 6, 1997.

Employee – any person engaged in collaboration with Ailleron and in projects for Ailleron's external clients, regardless of the form of cooperation.

Procedure – this Procedure for reporting Legal Violations and taking Follow-Up Actions within Ailleron.

Whistleblower – a natural person who reports or publicly discloses information about a Legal Violation obtained in a Work-Related Context, as defined in § 3 of the Procedure.

Public Disclosure – making information about a Legal Violation publicly available.

Report – an internal or External Report, oral or written, of a potential Legal Violation, submitted in accordance with the requirements specified in the Procedure.

Internal Report – an oral or written submission of information on a Legal Violation within Ailleron.

External Report – an oral or written submission of information on a Legal Violation to the Ombudsman or a Public Authority.

§ 3

The procedure applies to an individual who reports or publicly discloses information about a Legal Violation obtained in a Work-Related Context, including:

- 1) an employee,
- 2) a temporary worker,
- 3) an individual before entering into an employment relationship or other legal relationship constituting the basis for performing work, services, or functions, in the case of reporting information about a Legal Violation in

- a Work-Related Context, including recruitment process or pre-contractual negotiations,
- 4) an individual reporting information about a Legal Violation obtained in a Work-Related Context after the termination of employment or another legal relationship constituting the basis for performing work, services, or functions,
 - 5) an individual performing work on a basis other than an employment relationship, including under a civil law contract,
 - 6) an entrepreneur,
 - 7) a commercial proxy,
 - 8) a shareholder of the Company,
 - 9) a member of the Company's governing body,
 - 10) an individual performing work under the supervision and direction of a contractor, subcontractor, or supplier of the Company,
 - 11) an intern,
 - 12) a volunteer,
 - 13) a trainee.

§ 4

1. A Legal Violation is an act or omission that is unlawful or aimed at circumventing the law in relation to:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products, and markets;
 - 4) anti-money laundering and anti-terrorist financing;
 - 5) product safety and compliance with requirements;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) radiological protection and nuclear safety;
 - 9) food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;

- 12) consumer protection;
- 13) privacy and personal data protection;
- 14) network and information system security;
- 15) financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union;
- 16) the internal market of the European Union, including public law principles of competition, state aid, and corporate taxation;
- 17) constitutional freedoms and human and civil rights in relations between individuals and public authorities, unrelated to the areas specified in points 1-15 above.

§ 5

1. Every employee is required to familiarize themselves with the content of the Procedure.
2. A person applying for employment or another legal relationship constituting the basis for performing work, services, or functions shall be provided with information about the Procedure by Ailleron at the start of recruitment or negotiations preceding the conclusion of a contract.

§ 6

1. Any Whistleblower who becomes aware of a Legal Violation while performing work or providing services for Ailleron should submit a report outlining the circumstances of the situation.
2. The Whistleblower is protected under the Procedure from the moment the report is submitted, provided they had reasonable grounds to believe that the information reported was true at the time of submission and constituted a Legal Violation.
3. By establishing the Procedure, Ailleron ensures the impartial review of reports and guarantees confidentiality and protection for Whistleblowers, individuals assisting in the report, and those associated with the Whistleblower.

Chapter II

Procedure for Handling Reports

Internal Reports

§ 7

1. The Company has established internal reporting channels.
2. The internal entity authorized by Ailleron to receive reports is a Member of the Management Board. If the matter concerns a member of the Management Board, the internal entity authorized by Ailleron to receive reports is a Member of the Supervisory Board. Wherever the Procedure refers to a Member of the Management Board, it should be understood as a Member of the Supervisory Board of Ailleron if the report concerns a Management Board Member.
3. The Member of the Management Board communicates with the Whistleblower and is required to confirm the receipt of the report to the Whistleblower within 7 days from the date of receiving the report, either by e-mail or through personal contact, depending on the reporting channel chosen.
4. The Whistleblower may submit a report in the following ways:
 - 1) by meeting directly with a Member of the Management Board,
 - 2) via e-mail to the dedicated address: whistleblowing.board@ailleron.com, accessible only to Members of the Management Board, or whistleblowing.supervisoryboard@ailleron.com, accessible only to Members of the Supervisory Board,
 - 3) through the alternative channel specified in § 9 of the Procedure.
5. A direct meeting, as referred to in sec. 4 pt. 1) above, should be organized within 14 days from the date of the Whistleblower's request for such a meeting. With the Whistleblower's consent, the report may be documented by recording the conversation or creating a meeting protocol prepared by the Management Board Member. The Whistleblower has the right to review, correct, and approve the protocol by signing it.
6. The internal reporting channels described in this § 7 are also available to contractors, business partners, suppliers, and individuals performing any activities on behalf of or for Ailleron.

§ 8

1. Ailleron is obligated to:
 - a) provide every potential Whistleblower with easy access to the person responsible for receiving information about violations,
 - b) ensure protection for the Whistleblower against retaliation,
 - c) respect and protect the confidentiality of the Whistleblower's identity as well as confidentiality in general.
2. The Member of the Management Board informs the Compliance Officer and the Information Security Officer if the reported violation pertains to the information security of Ailleron. The Compliance Officer and Information Security Officer are not informed if the matter may directly involve either of them.
3. The Member of the Management Board may assign the Compliance Officer (along with the Information Security Officer, if the violation relates to the information security of Ailleron) to investigate the matter.
4. If the reported violation concerns the Compliance Officer or Information Security Officer, the actions in accordance with this Procedure shall be taken by the Member of the Management Board, excluding the respective Compliance Officer or Information Security Officer.

§ 9

1. Any Whistleblower who faces obstacles to directly reporting a violation to a Member of the Management Board should and may use an alternative channel.
2. The alternative channel consists of sending a report to Ailleron's headquarters with the note "do not open – confidential for the Supervisory Board Member only".
3. A Whistleblower wishing to submit a report should include a detailed description of the violation in the package, in accordance with Appendix No. 1 to the Procedure.
4. An Ailleron employee or associate responsible for handling correspondence at Ailleron must immediately notify the Member of the Supervisory Board upon receiving mail marked "do not open – confidential for the Supervisory Board Member only", forwarding the correspondence without opening the envelope or reviewing its contents.

5. Only the Member of the Supervisory Board has access to correspondence marked "do not open – confidential for the Supervisory Board Member only".
6. Handling reports received through the alternative channel is conducted in accordance with the provisions of this Procedure, with due regard for confidentiality.
7. Personal data of the Whistleblower allowing identification will remain undisclosed to unauthorized personnel, unless the Whistleblower gives explicit consent through a written note: "I consent to the disclosure of my identity during the investigation and follow-up actions". If this statement is not included in the report, it will be treated as a lack of consent.
8. The provision in point 7 does not apply when disclosure is a necessary and proportionate obligation under legal regulations in the context of investigations or court proceedings conducted by Public Authorities or courts, including ensuring the right to defense for the person concerned by the report.

§ 10

1. The report should be prepared in accordance with Appendix No. 1 to the Procedure and include, in particular:
 - 1) the reporting person's details, i.e., first name, last name, position, and organizational unit,
 - 2) the date and place of the report,
 - 3) the address to which Feedback should be sent,
 - 4) details of the individuals who committed the violation, i.e., first name, last name, position, and organizational unit,
 - 5) a detailed description of the irregularities and their dates,
 - 6) witnesses to the violation.
2. The report may also be supplemented with gathered evidence.
3. Whistleblowers should provide additional explanations related to the identified violation upon request from a Member of the Management Board.
4. Whistleblowers are prohibited from publicly discussing the reported violations unless required by law or instructed to do so by a Member of the Management Board.

External Reports

§ 11

1. A report may, in any case, also be submitted to a Public Authority, bypassing the Procedure outlined in the Procedure, particularly when:
 - 1) Ailleron fails to take Follow-Up Actions or provide Feedback to the Whistleblower within the timeframe established in the Procedure, or;
 - 2) the Whistleblower has reasonable grounds to believe that the violation may pose a direct or obvious threat to the public interest, especially if there is a risk of irreversible harm, or;
 - 3) submitting an Internal Report would expose the Whistleblower to retaliation, or;
 - 4) in the case of an Internal Report, there is a low likelihood of effectively preventing the violation by the Company due to particular circumstances of the case, such as the potential for evidence being concealed or destroyed, or the possibility of collusion between the Company and the perpetrator or the Company's involvement in the violation.
2. Submitting a report to a Public Authority without following the Procedure does not result in the Whistleblower losing the protection provided under the Directive of October 23, 2019, of the European Parliament and Council of the European Union on the protection of persons reporting breaches of Union law.
3. A Whistleblower may submit an External Report, even without previously submitting an Internal Report.

Chapter III

Follow-up Actions

§ 12

1. Ailleron establishes an Ethics Committee, from now on referred to as the Committee, which is responsible for ensuring the efficient functioning of the system to prevent violations, particularly through:
 - 1) Ensuring that every report is reviewed, including conducting investigations, and, in justified cases, appointing teams whose composition allows for a comprehensive resolution of the case,
 - 2) Fulfilling the information obligation to the Whistleblower, particularly by providing responses,
 - 3) Ensuring the confidentiality of the Whistleblower,
 - 4) Ensuring impartiality during investigations,
 - 5) Conducting informational campaigns among Whistleblowers to reinforce the positive perception of actions regarding reports and promote a sense of civic responsibility,
 - 6) Presenting Ailleron with conclusions and recommendations for sanctions in cases where a legal violation is confirmed.
2. The Committee consists of the CFO, Investor Relations Manager, and Head of People.
3. The Committee members select a chairperson from among themselves.
4. A person suspected of a violation cannot be a member of the Committee.
5. After a report is submitted by a Member of the Management Board or Supervisory Board, the Committee carries out Follow-Up Actions without undue delay.
6. Follow-Up Actions include, in particular:
 - 1) a preliminary investigation, including:
 - a) assessing the validity of the allegations,
 - b) verifying the information about the violation;
 - 2) a full investigation.
7. The Committee may take steps to verify the information about the violation, such as:

- 1) obtaining explanations to gather additional information,
 - 2) requesting copies of relevant documents.
8. The Committee is obligated to perform its duties with due diligence.
 9. A report on the preliminary investigation resulting from the report is prepared in two identical copies, one of which is provided to Ailleron.
 10. The preliminary investigation should be conducted together with the Compliance Officer and Information Security Officer (subject to § 8 sec. 4), if the report concerns information security, and aims to verify the validity of the report, including the grounds for proceeding with a full investigation.
 11. The preliminary investigation concludes with a report indicating whether a full investigation is necessary.

§ 13

1. If the preliminary investigation reveals the necessity for further action, the Compliance Officer, together with the Information Security Officer (if the report concerns Ailleron's information security), acting on the instructions of a Management Board Member, conducts a full investigation involving a detailed review of the report concerning the individual mentioned in the report.
2. As part of the full investigation, the Compliance Officer, together with the Information Security Officer (if the report concerns Ailleron's information security), interviews individuals suspected of the violation, witnesses of the violation, and the Whistleblower.
3. Upon completing the full investigation, the Compliance Officer, together with the Information Security Officer (if the violation pertains to Ailleron's information security), prepares a report and submits it to Ailleron's Management Board, thereby informing them of the investigation results. If the investigation involved the actions of a Management Board Member, the report and findings are presented to the Supervisory Board.
4. Based on the report containing the full investigation results, Ailleron's Management Board takes disciplinary actions against individuals responsible for the violation and, if required by law, reports the violation to the appropriate authorities. If a Management Board Member committed the violation, the actions are taken by the Supervisory Board.

§ 14

1. Within 3 months of confirming the receipt of the report, the Whistleblower is provided with Feedback.
2. As a result of the follow-up actions, the report may be deemed:
 - 1) valid, in which case corrective actions and/or consequences are implemented;
 - 2) unfounded (unsubstantiated), in which case the report is dismissed.
3. For the individual who committed the violation, Ailleron may impose sanctions prescribed by law, including:
 - 1) issuing a reprimand or warning;
 - 2) assigning different work in accordance with Article 42 § 4 of the Labor Code;
 - 3) issuing a notice altering the terms of employment in accordance with Article 42 of the Labor Code;
 - 4) terminating the employment relationship;
 - 5) terminating a civil contract;
 - 6) taking other actions provided by law, including reporting the violation to the appropriate authorities.
4. A Whistleblower who did not act in good faith by reporting an alleged violation or a Whistleblower who fails to maintain confidentiality may lose the rights and protections provided in this Procedure and may be subject to disciplinary, criminal, administrative, or civil liability.

Chapter IV

Whistleblower Protection

§ 15

1. A Whistleblower is protected as outlined in this section from the moment they make a report or a public disclosure, provided they had reasonable grounds to believe the information reported or disclosed was true at the time and constituted a violation of the law.
2. No retaliatory actions, attempts, or threats of such actions may be taken against the Whistleblower.
3. Retaliatory actions specifically prohibited against the Whistleblower include, but are not limited to:
 - a) refusal to establish an employment or legal relationship for the purpose of paid work for Ailleron;
 - b) termination or dismissal of the employment or legal relationship that serves as the basis for paid work for Ailleron;
 - c) termination of a contract involving the Whistleblower, particularly regarding the sale or delivery of goods or services, withdrawal from such a contract, or termination without notice;
 - d) failure to offer a fixed-term or indefinite-term employment contract after the probation period, or failure to offer subsequent fixed-term or indefinite-term employment when reasonably expected by the Whistleblower;
 - e) reduction of pay or service fees;
 - f) withholding or bypassing promotion opportunities;
 - g) being overlooked for non-wage benefits related to employment or a reduction in these benefits;
 - h) reassignment to a lower position;
 - i) suspension from work duties;
 - j) reassignment of the Whistleblower's duties to another employee;
 - k) unfavorable changes in the workplace location or working hours;
 - l) negative evaluation of work performance or unfavorable opinions about work;

- m) the imposition or use of disciplinary measures, including financial penalties or similar measures;
- n) coercion, intimidation, or exclusion;
- o) harassment;
- p) discrimination;
- q) unfavorable or unfair treatment;
- r) exclusion from or being overlooked for professional training opportunities;
- s) unjustified referral to medical examinations, including psychiatric evaluations, unless such referrals are permitted by separate regulations;
- t) actions aimed at hindering future employment within the same sector or industry based on formal or informal sectoral or industry agreements;
- u) imposition or denial of rights, limitations, or revocation of permissions, such as licenses, permits, or concessions;
- v) causing financial or economic loss, or loss of income;
- w) causing any other non-material harm, including damage to personal rights, especially the Whistleblower's reputation.

§ 16

Personal Data

1. The personal data of the Whistleblower and other information allowing for the determination of their identity shall not be disclosed, unless with the explicit consent of the Whistleblower or where the disclosure of the Whistleblower's data is a necessary and proportional obligation arising from legal provisions, in connection with investigative proceedings conducted by Public Authorities or preparatory or judicial proceedings conducted by courts, including in order to guarantee the right to defense of the person to whom the report pertains.
2. The administrators of personal data collected in connection with the reporting process are Ailleron.
3. The Administrator ensures contact with the Data Protection Officer (DPO). The DPO can be contacted regarding all matters related to the processing of personal data, particularly concerning the exercise of rights related to their processing via the e-mail address: dane.osobowe@ailleron.com or in writing to the administrator's correspondence address. The DPO's details can be found on the administrator's website.

4. Provisions 1-3 also apply to individuals assisting in making the report, individuals associated with the Whistleblower, and individuals to whom the report pertains.
5. Ailleron guarantees that this Procedure and the processing of personal data related to the acceptance of reports prevent unauthorized persons from gaining access to information covered by the report.
6. Personal data processed in connection with the acceptance of the report or taking subsequent actions, as well as documents related to this report, constitute confidential information and are stored by Ailleron for a period of 3 years after the end of the calendar year in which an external report was submitted to the Public Authority responsible for taking subsequent actions or after the conclusion of the subsequent actions or after the completion of proceedings initiated by these actions.
7. Ailleron implements technical and organizational solutions that ensure the storage of the Whistleblower's personal data separately from the document or other information carrier containing the report, including, where appropriate, the immediate removal of all personal data of the Whistleblower from the content of the document or other information carrier upon receipt.
8. The individual whose data is being processed has the right to request access to their personal data, rectification, restriction of processing, and the right to object to processing.
9. The individual whose data is being processed has the right to lodge a complaint with the President of the Personal Data Protection Office.

§ 17

1. The process of receiving and verifying reports, taking subsequent actions, and the related processing of personal data is organized in a manner that prevents unauthorized individuals from gaining access to information covered by the report and ensures the confidentiality of the identity of the Whistleblower and the individual to whom the report pertains. The protection of confidentiality relates to information based on which the identity of such individuals can be directly or indirectly identified.
2. All individuals authorized to work on the acceptance and verification of reports, the taking of subsequent actions, and the processing of personal data of the Whistleblower and the individual to whom the report pertains are obliged to maintain absolute confidentiality regarding all facts learned during their work and in connection with it. Before commencing work, they must sign

a declaration committing to maintain absolute confidentiality of this information.

3. At the same time, the individuals referred to in paragraph 2 receive written authorization from Ailleron to perform tasks related to the acceptance and verification of reports, the taking of subsequent actions, and the processing of personal data.
4. Ailleron ensures, in particular, that employees or other authorized individuals handling correspondence are trained on their obligations regarding the forwarding of correspondence marked "do not open – confidential for the Member of the Management Board only" or with the note "do not open – confidential for the Supervisory Board only", as well as Compliance Officers and Information Security Officers regarding the obligation to maintain the confidentiality of the information to which they have access in connection with this Procedure.
5. All information and documents collected by the authorized individual are stored in a password-protected catalog in a room locked with a key.

Chapter V

Register of Reports

§ 18

1. Ailleron maintains a register of all actions, reports, and information received under this Procedure.
2. The register of internal reports contains at least:
 - a) the report number;
 - b) the subject of the Legal Violation;
 - c) the personal data of the Whistleblower;
 - d) the personal data of the individual to whom the report pertains;
 - e) the contact address of the Whistleblower, unless not provided;
 - f) the date of the internal report submission;
 - g) information about the subsequent actions taken;
 - h) the date of case closure.

3. The responsibility for maintaining the register is assigned to the Compliance Officer. The register of reports concerning the Compliance Officer is maintained separately by a Member of the Management Board, excluding the Compliance Officer.
4. All documents received from Whistleblowers, as well as the register and documents specified in paragraph 1 above, must be classified and treated as confidential, in accordance with the applicable information security policy.
5. Personal data and other information in the register of internal reports are stored for a period of 3 years after the end of the calendar year in which the subsequent actions were concluded or after the completion of proceedings initiated by these actions.

Chapter VI

Public Disclosure

§ 19

1. A Whistleblower making a public disclosure is protected if they:
 - 1) submit an internal report and then an External Report, and Ailleron, followed by a Public Authority, does not take any appropriate subsequent actions or provide Feedback to the Whistleblower within the timeframe for providing Feedback, or
 - 2) make an External Report immediately, and the Public Authority does not take any appropriate subsequent actions or provide Feedback to the Whistleblower within the timeframe established in its external Procedure for providing Feedback – unless the Whistleblower did not provide a contact address to which such information should be sent.
2. A Whistleblower making a public disclosure is also protected if they have reasonable grounds to believe that:
 - 1) the violation may pose a direct or obvious threat to the public interest, particularly if there is a risk of irreversible harm, or
 - 2) making an External Report would expose the Whistleblower to retaliatory actions, or
 - 3) in the case of making an External Report, there is a low probability of effectively countering the Legal Violation due to the specific

circumstances of the case, such as the possibility of hiding or destroying evidence, the existence of collusion between the Public Authority and the perpetrator of the violation, or the involvement of the Public Authority in the violation.

Chapter VII

Final Provisions

§ 20

1. Ailleron ensures that every new employee and other authorized persons are informed about the applicable Procedure, its content, and the channels for reporting violations.
2. The Management Board of Ailleron may develop an internal instruction regulating the details of the Procedure for accepting reports, conducting preliminary and full investigations, and reporting identified violations to the relevant Public Authorities. In case of any discrepancies between the content of this Procedure and the content of the developed instruction, the relevant provisions of the Procedure shall take precedence.

§ 21

In matters not regulated by this Procedure, the provisions of universally applicable law shall apply, in particular, the relevant provisions of the European Parliament and Council Directive (EU) on the protection of persons reporting violations of Union law, the Act of May 23, 2024, on whistleblower protection, the Labor Code, the Code of Criminal Procedure, and the Penal Code.

§ 22

This Procedure shall come into effect on September 25, 2024, after a period of 7 days from the date it is communicated to the employees.

Employer's signature

Appendix No. 1

to the Procedure for Reporting Violations of Law and Taking Follow-up Actions

Report Form for Ailleron S.A. based in Kraków

Date of Preparation:

Named Report:

First and Last Name:

Contact Information:

Address for Sending Feedback:

I request that my personal data be kept confidential: YES NO

What area of irregularity does your report concern?

.....
.....

Content of the Report:

Please describe in detail your suspicions and the circumstances surrounding them according to the knowledge you possess:

- Provide the names and positions of the individuals who committed the irregularities related to this report.
- Provide the names of individuals who may have become victims of the irregularities.
- What behavior/actions do you wish to report?
- When did it roughly start? Is it still ongoing?
- Have you already informed anyone about this matter? Please indicate who it was (e.g., individuals in the Company, media, other authorities).
- Are there any relationships between the individuals mentioned above?
- What effects have the irregularities you described caused or may cause?

Optional: Evidence and Witnesses (indicate and attach any evidence you possess that confirms the described situation and identify Witnesses).

Attach to the Report a statement with the following content:

Statement of the Person Making the Report

I declare that by making this report:

- 1) I am acting in good faith,
- 2) I have a reasonable belief that the allegations contained in the disclosed information are true,
- 3) I am not making this disclosure for personal gain,
- 4) The disclosed information is consistent with my knowledge, and I have revealed all known facts and circumstances related to the subject of the report,
- 5) I am aware of the applicable Procedure in the Company for reporting violations of law and taking Follow-Up Actions.

(data and a legible signature of
the person submitting the report)

Appendix No. 2

**to the Procedure for Reporting Violations of Law and Taking Follow-up
Actions**

REGISTER OF REPORTS

Report No.

Subject of the violation

.....
.....

The Whistleblower's personal data (including their address) and of the reported person

.....
.....

Contact address of the Whistleblower

Date of submission of the Report

Information on the Follow-up Actions taken

.....

Date of case completion