

Procedure for reporting (also anonymously) violations of law and ethical standards and procedures

§1

This document specifies:

- 1) purposes and rules for reporting irregularities;
- 2) the manner of reporting irregularities, including anonymous whistleblowing;
- 3) the manner of handling whistle-blowers' reports and the manner of keeping documentation related to such reports;
- 4) the manner of distributing information about the possibility of anonymous whistleblowing and about the purposes and rules arising herefrom.

§2

The capitalised terms used herein shall be understood as follows:

- 1) **Company** – Captor Therapeutics S.A. with its registered office in Wrocław (address: ul. Duńska 11, 54-427 Wrocław), registered in the Register of Business Entities of the National Court Register held by the District Court for Wrocław-Fabryczna, 4th Commercial Division of the National Court Register, under number 0000756383, NIP: 8943071259; REGON: 363381765, paid-up share capital: PLN 412.797,20;
- 2) **Subsidiary** – each company for which the Company is a parent company within the meaning of the Commercial Companies Code;
- 3) **Procedure** – this document;
- 4) **Act** – Act on Public Offering and Conditions Governing the Introduction of Financial Instruments to Organized Trading System, and of Public Companies, dated 29 July 2005 (consolidated text: Journal of Laws of 2021, item 1983);
- 5) **Regulation 2017/1129** – Regulation of the European Parliament and of the Council (EU) 2017/1129 of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (EU OJ L 168 of 30.06.2017, p. 12);
- 6) **Irregularities** – all alleged violations of law, in particular the provisions of the Act, the Regulation 2017/1129 and ethical standards, rules and procedures applicable at the Company, committed by persons acting for or on behalf Company;
- 7) **Whistleblower** – a person reporting an Irregularity.

§3

This Procedure is aimed at:

- 1) building and promoting the culture of compliance with law and whistleblowing as an expression of care for the Company's or Subsidiary's interests, in particular through:
 - a. making it possible to efficiently report Irregularities,
 - b. effective examination of the reported Irregularities,
 - c. protection of Whistleblowers.
- 2) limiting the risk of occurrence and mitigation of consequences of the Irregularities.

§4

1. Each person being in the possession of information about any Irregularities may report such Irregularities.
2. The reporting may be both anonymous and with indication of the whistleblower's identity.
3. The Whistleblower is obliged to:

- a) report Irregularities in good faith;
 - b) include in his report all significant information about the Irregularity;
 - c) provide necessary explanations during the initiated and conducted investigation.
4. In the report on Irregularities the Whistleblower should indicate all details of the Irregularities known to him, e.g.:
- a) the date and place of occurrence of Irregularities;
 - b) nature and description of Irregularities;
 - c) persons involved in Irregularities;
 - d) witnesses and evidence of Irregularities;
 - e) potential consequences of Irregularities.
5. Whistleblowers and persons who participated in the investigation (e.g. as witnesses) are forbidden to disclose any information regarding reported Irregularities and the progress of the investigation, unless the Whistleblower or the person participating in the investigation is obliged to do so by the provisions of law or obtained an appropriate permission from the Member of the Management Board.
6. The Company is obliged:
- 1) to examine each whistleblower report with due diligence, with the participation of persons obliged to maintain the confidentiality of information obtained during the report examination and ensuring impartial examination thereof; however, no reports on Irregularities shall be examined if they are considered to be obviously groundless or if it is ascertained that it is completely impossible to verify the circumstances referred to in the report;
 - 2) not to conduct activities aimed at the discovery of the identity of Whistleblowers submitting an anonymous report;
 - 3) confirm the receipt of the Whistleblower report who made the report non-anonymously and inform him about obtaining the status of Whistleblower;
 - 4) to keep confidential all personal details of Whistleblowers;
 - 5) not to take any actions of a nature of retaliation towards the Whistleblower acting in good faith or actions aimed at discouraging similar reports by the same person or other persons in the future, in particular actions of repressive or discriminatory nature such as termination of contract of employment or civil law agreement, disadvantageous change of terms of the contract of employment or civil law agreement, omission when granting bonuses or promotions, imposition of a financial penalty, giving a warning or reprimand, ending or limiting cooperation;
 - 6) to maintain the confidentiality of information resulting from the report and to use it solely for its examination and possible prevention, discovery or limitation of the consequence of the Irregularity under the report;
 - 7) not to take any actions towards persons who in accordance with the report are responsible for the Irregularity which might violate their rights or interests protected by law;
 - 8) to notify appropriate Police, prosecutor office or relevant public administration bodies about the Irregularity – if such an obligation results from the nature of the Irregularity and findings made during the report examination.

§5

1. If the Irregularity does not concern actions of the Company's Management Board members, the Whistleblower may report the Irregularity (both stating their identity and anonymously) in the following way:

- 1) by e-mail to: naruszenia@captortherapeutics.com, by stating in the message title: “CONFIDENTIAL – WHISTLEBLOWER REPORT – BY HAND TO THE PRESIDENT OF THE MANAGEMENT BOARD”;
 - 2) by phone at the following number: +48 537 869 089;
 - 3) by post to the address: ul. Duńska 11, 54-427 Wrocław, Polska, with the following inscription on the envelope: “CONFIDENTIAL – WHISTLEBLOWER REPORT”.
2. The Member of the Management Board of the Company designated to handle the notification of Irregularities referred to in paragraph 1 above is the President of the Management Board of the Company.
 3. If the Irregularity concerns actions of the Company’s Management Board members, the Whistleblower may report the Irregularity (both stating their identity and anonymously) in the following way:
 - 1) by e-mail to: radanadzorcza@captortherapeutics.com, by stating in the message title: “CONFIDENTIAL – WHISTLEBLOWER REPORT”;
 - 2) by phone: +48 537 869 089;
 - 3) by post to the address: ul. Duńska 11, 54-427 Wrocław, Polska, with the following inscription on the envelope “CONFIDENTIAL – WHISTLEBLOWER REPORT. BY HAND TO THE CHAIRMAN OF THE SUPERVISORY BOARD”.
 4. The failure to meet the formal requirements specified in sec. 1-2 and §4 sec. 4 above shall not suspend the examination of the Whistleblower report in the scope in which it is possible based on the information provided in the report.

§6

1. Immediately upon the receipt of an Whistleblower report the Company shall commence investigation aimed at establishing:
 - 1) whether the reported Irregularity did occur;
 - 2) the circumstances, nature and possible consequences of the Irregularity;
 - 3) person responsible for the Irregularity;
 - 4) what are necessary actions that the Company or the Subsidiary should take in connection with the findings regarding the Irregularity, in particular whether the Company or the Subsidiary should:
 - a. inform Police, prosecutor office or relevant public administration body about the Irregularity,
 - b. undertake actions on its own towards persons responsible for the Irregularity,
 - c. undertake particular actions towards the protection or remuneration of the Whistleblower who reported the Irregularity,
 - d. introduce new procedures or instructions or make changes in the procedures or instructions applicable at the Company,
 - e. introduce new or change templates of documents used by the Company or the Subsidiary,
 - f. organize training sessions or other actions increasing the level of awareness of the Company’s or Subsidiary’s employees or other persons who act for or on behalf the Company or the Subsidiary in order to limit the risk of reoccurrence of similar Irregularities.
2. Subject to sec. 3, the investigation is supervised by the President of the Company’s Management Board or a member of the Company’s Management Board responsible for compliance if such person was appointed.

3. The investigation regarding the Irregularity that concerns actions of the Company's Management Board member are supervised by the Chairman of the Company's Supervisory Board.
4. The person supervising the investigation, taking into account the possible consequences of the Irregularity, persons potentially responsible for the Irregularity and the scope of information provided in the Whistleblower report shall appoint, immediately upon the receipt and preliminary analysis of report, a person or a group of persons responsible for the investigation from among the Company's employees or other persons (including persons having knowledge or experience necessary for the proper examination of the Whistleblower report) ("**Investigators**").

§7

1. The Investigators shall ensure the implementation of goals and rules specified in §3, §4 and §6 sec. 1 of the Procedure.
2. The Investigator shall conduct the investigation and consult in the necessary scope and in compliance with the goals and rules specified in §3 and §4 and §6 sec. 1 of the Procedure persons responsible at the Company or the Subsidiary for legal services, internal audit and personal data protection (including the personal data protection inspector if such a person was appointed).
3. The Investigator is authorised to access and analyse all documents and information of the Company and the Subsidiary and to demand from the employees of the Company or the Subsidiary or other persons to provide explanations that might help in the achievement of goals of the investigation mentioned in §6 sec. 1 of the Procedure.

§8

1. The investigation shall end with the preparation of a report on the findings of the investigation ("**Final Report**") by the Person conducting proceedings which should be submitted to the person supervising the investigation within 45 days as of the appointment of the Investigator in accordance with §6 sec. 4 of the Procedure.
2. Upon every request of the person supervising the proceedings and every week from the lapse of the deadline mentioned in sec. 1 until the Final Report is prepared and submitted, the Investigator shall prepare and provide to the person supervising the proceedings a report presenting the current state of findings of the investigation ("**Partial Report**").
4. The Final Report and Partial Report shall contain at least the findings of the Investigator regarding the circumstances mentioned in §6 sec. 1 pt. 1-3 and recommendations of the Investigator in the scope mentioned in §6 sec. 1 pt. 4.

§9

All decisions regarding the actions mentioned in §6 sec. 1 pt. 4 shall be taken by the person supervising the investigation after reading the Final Report or the Partial Report with a view to ensuring the achievement of goals and observance of rules specified in §3 and §4 of the Procedure.

§10

1. The Company has a register of whistleblower reports and gathers documentation generated as a result of conducted investigations. Unless otherwise required by the provisions of law, both the register and the documentation may be held in electronic form.
2. The register and documentation mentioned in sec. 1 is held separately for reports:
 - 1) mentioned in §5 sec. 1 of the Procedure – in case of which the person responsible for the register and documentation is the President of the Company's Management Board or the Company's Management Board member responsible for compliance if such a person was appointed; and

- 2) mentioned in §5 sec. 2 of the Procedure – in case of which the persons responsible for the register and documentation is the Chairman of the Company's Supervisory Board.
3. Registers and documentation mentioned in sec. 2 shall be protected against access of unauthorised persons.
4. Data in the registers and documentation mentioned in sec. 2 shall be permanently removed or anonymised after the expiry of time in which access to such data is necessary for the conduct of the investigation, implementation of the findings of the investigation, needs related to possible proceedings conducted by the public administration bodies and due to the provisions of law or contractual obligations by which the Company is bound or due to the need to assert claims or defend against claims,
5. Not less often than once a year the Company shall review the registers and documentation mentioned in sec. 2 in order to verify data which has to be permanently removed or anonymised in accordance with sec. 4 above.

§11

1. This Procedure shall be published by the Company on its website at <http://www.captortherapeutics.pl/lad-i-dokumenty-korporacyjne>.
2. This Procedure shall apply to the Company and the Subsidiary.
3. The Company shall notify its employees and employees of the Subsidiary by e-mail about the entry into force of this Procedure and all changes hereto.
4. The Company shall ensure that at least once every two years each of the Company's or Subsidiary's employees will undergo training during which the goals and rules of this Procedure will be presented to them as well as the way of reporting Irregularities.