Third Party Cooperation Policy

1. Introduction

Polpharma Biologics conducts its business activities in accordance with the highest ethical standards and is guided by a value system based on the Principles of Conduct, characterized by respect, integrity, accountability, openness, solidarity, and collaboration.

Our mission is: “Helping people live healthy lives in a healthy world.”

We are a company that operates consciously and responsibly within society and the environment in a manner that respects the rights and dignity of all people. We respect internationally recognized human rights and integrate sustainability principles into every aspect of our operations and throughout all stages of our value chain. We operate with respect for diversity and inclusion and do not tolerate any form of discrimination, including, but not limited to, discrimination based on gender, age, race, or religion. We expect the same from our partners, including our Business Partners.

We strive to identify, prevent, and mitigate any risks and adverse impacts on human rights that may be associated with our operations, products and services, and value chain. Wherever possible, we take effective remedial actions to stop and remedy harm that has already been directly caused by our activities.

We require our Business Partners to adhere to consistent standards of conduct that are aligned with the standards and values adopted by Polpharma Biologics, regardless of their country of origin, industry, or scale of operations.

Compliance with the high ethical and social standards observed by Polpharma Biologics, including:

- compliance with legal requirements, including those relating to the protection of human rights and the safety of people and information;
- compliance with ESG (Environmental, Social and Governance) requirements and ethical business practices;
- maintaining the highest standards of employment and workforce management;
- caring for the natural environment and local communities, including through engagement and dialogue; and
- striving for continuous improvement in the quality of services provided, is of key importance in establishing and maintaining cooperation with our Business Partners.

This Third Party Cooperation Policy summarizes the key principles of conduct of Polpharma Biologics and its Business Partners. Compliance with this Policy, together with the promotion of its principles and values, is a significant criterion in the selection and subsequent evaluation of cooperation with our Business Partners. In the event of discrepancies between the applicable legal requirements in the country where the Business Partner operates and international standards, we expect Business Partners to comply with the more stringent requirements. In the area of human rights, Suppliers should always align with international standards.

This Third Party Cooperation Policy has been adopted at the Polpharma Biologics Group level and is binding on all subsidiaries and affiliated companies. Each entity within the Group is responsible for ensuring that its Business Partners comply with the provisions of this Policy.

2. Definitions

For the purposes of this Policy, the following terms shall have the meanings set out below:

Third Party / Business Partner – any external entities, including suppliers, subcontractors, service providers, consultants, customers, or other business partners.

Employees – all individuals performing work under the instruction or supervision of a Third Party, including the Third Party's employees, personnel employed by subcontractors, temporary workers, agency workers, trainees, and migrant workers, regardless of the legal basis of their employment or engagement.

International Regulations – UN guidelines and OECD guidelines, as well as conventions, international law, and voluntary standards specified in the appendix to this Policy.

3. Governance and ethics

We require our Business Partners to conduct their activities in accordance with the values and ethical principles of Polpharma Biologics, such as integrity, respect, solidarity, accountability, and collaboration, and to manage their operations in compliance with applicable legal requirements and the expectations set out in this Policy, including International Regulations.

We expect Employees of Business Partners to have the opportunity to continuously develop their knowledge in areas such as ethical business standards, respect for human rights, environmental stewardship, and compliance with regulations governing the principles of conduct set out in this Policy.

3.1. Integrity and Accountability in Business Activities

Polpharma Biologics Business Partners are required to comply with the highest business standards, including adherence to the principles of fair and free competition, transparency in communication, product safety, proper processing of personal data during its collection, processing and storage, as well as the protection and maintenance of the confidentiality of information shared during cooperation. Business Partners must also respect intellectual property, including moral and economic copyrights, as well as other legal requirements and provisions related to the nature of their business activities.

3.2. Prevention of Corruption in All Forms

Any corrupt practices, whether by Employees of Business Partners or through third parties, are strictly prohibited. This applies both to relations with the public sector (public sector corruption) and transactions within the private sector (private sector corruption).

It is strictly prohibited to offer or provide undue benefits in order to influence anyone's actions or failure to act for the purpose of establishing or maintaining a business relationship. In particular, it is unacceptable to offer or provide money, cash equivalents, gifts, services, or other material or personal benefits to politicians, public officials, auditors, or employees of regulatory, certification, or supervisory authorities that could induce them to take or refrain from taking certain actions within the scope of their official duties.

Business Partners may not offer or provide gifts in the form of cash or cash equivalents to Polpharma Biologics employees. Only small corporate gifts (with a value of up to PLN 200) that comply with applicable laws and accepted customs are permitted, provided that they are given for promotional or occasional purposes and do not create obligations of reciprocity or influence any action or omission. Where Polpharma Biologics or its clients require more stringent anti-corruption standards, such standards shall prevail over any other provisions.

3.3. Conflict of Interest

Our Business Partners are required to prevent and avoid situations that may give rise to actual, potential, or perceived conflicts of interest during the process of establishing cooperation with Polpharma Biologics and throughout the duration of such cooperation. This includes relationships arising from personal or financial interests or organizational involvement between representatives of Business Partners and Polpharma Biologics.

To maintain objectivity and fairness in mutual relations, Polpharma Biologics Business Partners are required to disclose any information that may lead to a conflict of interest and to comply with all fair competition and antitrust regulations. Our Business Partners should also use advertising that contains accurate and truthful information. Business Partners must disclose any actual or potential conflicts of interest to the Polpharma Biologics Compliance team at the earliest possible stage via email at ethics@rezonbio.com.

3.4. Risk Management, Including ESG Risks

Our Business Partners are required to maintain and continuously improve risk management systems to address risks associated with business partners, supply chains, security, and potential corruption or fraud in all areas of their operations. The solutions applied for this purpose must be consistent with the provisions of this Policy.

Business Partners are required to integrate sustainability-related (ESG) risks into their risk management systems, in particular by:

- identifying and assessing actual or potential adverse impacts of Business Partners' activities on sustainability matters. This includes prioritizing identified adverse impacts and, where necessary, preventing or mitigating potential adverse impacts, eliminating actual adverse impacts (those that have occurred), minimizing their extent, and providing appropriate remediation measures for actual adverse impacts.
- identifying and assessing actual or potential risks to the Business Partners' operations related to sustainability matters, preventing their occurrence, and minimizing their adverse effects if such risks materialize.

Sustainability matters are understood as encompassing Environmental, Social and Governance (ESG) factors. For example, adverse impacts of Business Partners' activities on sustainability may include violations of human rights or labour rights, or environmental pollution (of water, air, or soil). Risks to Business Partners' operations related to sustainability matters may include climate change (for example, the need to temporarily suspend or limit operations during heatwaves or due to spoilage of food products), or dependence on natural, human, or social resources (for example, reliance on access to water or raw materials supplied by specific categories of Suppliers, or dependence on access to highly qualified employees).

Risk management in the area of sustainability should be supported by a risk-based due diligence process, in accordance with the principles set out in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the UN Guiding Principles on Business and Human Rights, and EU Directive 2024/1760 on corporate sustainability due diligence.

3.5. Business Continuity and Crisis Management

Polpharma Biologics Business Partners should have robust crisis management mechanisms in place for emergency or crisis situations, including with respect to continuity of services or supplies to Polpharma Biologics.

3.6. Data Protection, Cybersecurity and AI

Business Partners are required to comply with applicable privacy and data protection laws, including but not limited to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ("GDPR"), ensuring the secure and lawful use of personal data. Business Partners are required to ensure an appropriate level of information security, cybersecurity, and lawful use of digital tools, including AI tools, to the extent that they process data, information, materials, systems, or resources of Polpharma Biologics or perform activities related to cooperation with Polpharma Biologics / Rezon Bio.

3.7. Data Integrity

Data integrity is a fundamental element of pharmaceutical quality systems. Qualified and responsible persons, patients, customers, and regulatory authorities must rely on data to ensure and have confidence in the quality, safety, and efficacy of medicines. Any serious breach of data integrity may jeopardize the products, services, and reputation of Polpharma Biologics.

Business Partners must ensure that each of their employees understands the fundamental requirements of data integrity across all pharmaceutical operations through appropriate training, and that such requirements are reflected in procedures, instructions, and the organizational and technical measures applied.

Data integrity principles must be aligned with the latest industry standards and ensure that data generation and handling throughout the entire lifecycle, up to archiving, is carried out in accordance with the ALCOA++ principles: data must be Attributable, Legible, Contemporaneous, Original, and Accurate, and additionally Complete, Consistent, Enduring, Available, and Traceable.

Business Partners are required to ensure appropriate storage, protection, and availability of data, including source data and metadata, throughout the required retention period. In addition, they are required to immediately notify Polpharma Biologics of any actual or potential breaches of data integrity that may affect product quality, regulatory compliance, or provided services, as well as to cooperate during audits and other verification activities assessing compliance with data integrity requirements.

3.8. Reporting Misconduct

Polpharma Biologics Business Partners are required to actively promote an ethical culture and build trust both within and outside their organizations by providing communication channels for reporting misconduct. The systems used for this purpose by our Business Partners should ensure the security and confidentiality of the information submitted, including personal data. They should also provide whistleblowers with acknowledgement of their concerns, feedback, and protection against any form of retaliation.

3.9. Documentation

Business Partners should maintain documentation necessary to demonstrate compliance with these standards and adherence to applicable legal requirements.

Business Partners should prepare and maintain books and records that accurately and comprehensively document all matters related to business relationships with Polpharma Biologics, including all payments (including gifts, hospitality, entertainment, or any other thing of value) made on behalf of Polpharma Biologics or using funds provided by Polpharma Biologics.

Maintaining off-book records and making false or misleading entries in the books and records of Business Partners is prohibited. All financial transactions must be documented, regularly reviewed, and properly recorded in accordance with applicable laws and internal control mechanisms. Upon reasonable request, Business Partners are required to provide Polpharma Biologics with documentation relating to transactions conducted on behalf of or financed by Polpharma Biologics, subject to applicable legal confidentiality restrictions.

Business Partners should ensure that all relevant internal financial controls and approval procedures are observed and that the retention and archiving of books and records comply with the Business Partners' own standards and applicable tax and other legal requirements. More detailed document retention requirements may be agreed between the parties.

3.10. Sustainability

Taking into account international commitments relating to sustainable development, including the UN 2030 Agenda (17 Sustainable Development Goals), climate action under the Paris Agreement, and applicable regional or national regulations (such as EU law or equivalent national legal frameworks), Polpharma Biologics expects Business Partners to actively embrace sustainability principles. Business Partners are required to minimize their adverse impact on the climate and environment and to take actions aimed at protecting these resources, while avoiding and addressing harm to human rights (including labour rights) and responding to such cases. Business Partners are also encouraged to improve service quality, contribute to building strong economies, and prioritize the well-being and safety of communities.

Key actions in minimizing the environmental impact of Business Partners' operations include science-based climate change mitigation actions, reduction of carbon footprint (across all scopes, including Scope 3), reduction of greenhouse gas emissions, protection of biodiversity and ecosystems, prevention of overexploitation, erosion, and pollution of natural resources (including deforestation and forest degradation), promotion of sustainable use and protection of water and marine resources, transition to a circular economy, and prevention and control of soil, water, and air pollution.

3.11. Responsible Minerals

We expect Business Partners to make reasonable efforts to avoid the use of raw materials in their products that originate from conflict-affected and high-risk areas and contribute to human rights violations, corruption, financing of armed groups, or similar adverse impacts. We require the Business Partners with whom we cooperate to be transparent regarding their mineral sourcing practices, from extraction to delivery. Third Parties commit to refraining from any actions that contribute to the financing of conflicts and undertake to comply with relevant United Nations sanctions resolutions or, where applicable, national laws implementing such resolutions.

Business Partners are required to:

- Provide transparent information regarding the source of 3TG (tin, tantalum, tungsten, and gold) in products, components, or materials supplied to Polpharma Biologics by Business Partners (including the name of the smelter or refiner that processed the 3TG materials and the country of origin of the 3TG, where possible using reasonable efforts);
- Cooperate with Polpharma Biologics in the due diligence process and in responding to requests for information regarding minerals used in our products;
- Provide, upon request, reasonable evidence that Business Partners have conducted a similar due diligence process with respect to any of their own Business Partners or subcontractors involved in the production of materials or products supplied to Polpharma Biologics, or any components of such materials or products;
- Cooperate with Polpharma Biologics in evaluating opportunities to use alternative sources where responsible 3TG minerals have been identified.

4. Employment conditions and labour rights

Polpharma Biologics Business Partners are required to comply with international human rights standards as set out in the International Regulations and to support their implementation and prevent violations throughout their value chain as part of their operations.

4.1. Child Labour

The use of any form (direct or indirect) of child labour by our Business Partners is strictly prohibited. The minimum age of Employees of Polpharma Biologics Business Partners must comply with the applicable laws of the Business Partner's country and must not conflict with compulsory education requirements and therefore must not be lower than 15 years of age, unless exceptions recognized by the ILO apply. Employing minors in work that is hazardous to their health or safety is strictly prohibited.

If it is discovered that children are performing work prohibited to them, Business Partners shall implement an appropriate support plan for the child, which may include removing the child from the workplace while continuing to provide wages and cover the costs of formal or vocational education, accommodation, or other necessary expenses until the child reaches the age of majority. These policies and programmes should be consistent with the provisions of the relevant International Labour Organization (ILO) standards.

4.2. Freedom of Employment

We oppose the use of slave labour, forced labour, and all forms of human trafficking. Employees of Business Partners must be employed voluntarily and must be able to terminate their employment or engagement in accordance with applicable laws and notice periods. In particular, our Business Partners may not retain or restrict access to the personal documents of Business Partner Employees, such as identity cards, passports, driving licences, professional qualification certificates, or other work-related documents. Business Partners must also ensure fair, dignified, and timely payment of wages. The charging of recruitment fees and retention of deposits are prohibited.

Our Business Partners are required to oversee all stages of the recruitment process and to conduct due diligence at every stage of the labour migration process.

It is required to ensure that foreign migrant workers have access to grievance mechanisms in a language they understand throughout the entire labour migration process, providing effective access to remedies. Our Business Partners shall ensure the safe and dignified return of migrant workers to their countries of origin at any time, without fear of retaliation or penalty and without incurring excessive debt.

4.3. Equality and Non-Discrimination

We expect our Business Partners to create an open and safe working environment and to treat all Business Partner Employees with due respect. Any form of degrading or humiliating treatment, intimidation, harassment, humiliation, exclusion, or violence is unacceptable. Likewise, discrimination of any kind in the workplace is prohibited, particularly on the grounds of gender, age, origin, nationality, religion, sexual orientation, appearance, health, physical ability, or any other aspect of diversity among Business Partner Employees.

Business Partners' employment policies should reflect these principles, be implemented in a transparent manner, and be effectively communicated to Business Partner Employees. In addition, there should be clear channels for reporting any violations of these principles or improper conduct, enabling employees to raise workplace concerns without fear of retaliation or loss of employment.

4.4. Employment Conditions, Compensation and Working Hours

Polpharma Biologics expects its Business Partners to recruit and employ Employees in accordance with the principles of openness, equality, and transparency. Employment relationships should be established in accordance with applicable national laws and industry best practices.

Business Partners must ensure that Employees are engaged under fair and lawful conditions, including by clearly communicating the terms of employment, compensation, and working hours in a language understood by the Employee before work begins. These conditions must comply with applicable labour laws and, where applicable, collective bargaining agreements.

Compensation must be fair, paid on time, and compliant with legal requirements. Deductions from wages may only be made in accordance with local law. The principle of equal pay for equal work should be promoted, ensuring that all Employees performing work of equal value receive equal compensation, regardless of gender or other protected characteristics.

Business Partners should maintain accurate records of working hours and compensation. Overtime work must be voluntary and compensated in accordance with applicable laws or collective bargaining agreements. In the absence of such regulations, Business Partners must ensure that overtime does not endanger the health and safety of Employees.

Employees are entitled to rest periods, time off, and leave in accordance with national labour law and international standards, including those established by the International Labour Organization (ILO).

Business Partners may not circumvent obligations arising from labour laws and social protection requirements through the use of subcontracting arrangements, temporary contracts, or internship programmes that are not intended to provide genuine skills development or permanent employment opportunities.

4.5. Special Protection

Polpharma Biologics Business Partners must provide the special protections required under applicable laws and International Regulations to employees with disabilities, pregnant women, and parents of young children.

Wherever possible, Business Partners should strive to implement standards that go beyond legal requirements by promoting the professional inclusion and employment of these categories of employees.

4.6. Freedom of Association

Employees of Polpharma Biologics Business Partners must have the right to communicate freely with their supervisors regarding working conditions. Employees should have the right to join associations and trade unions, engage in collective bargaining, and participate in information and consultation processes. They should also be able to contribute to improving working conditions and the work environment within the terms, conditions, and circumstances defined by national legislation. We expect our Business Partners to enable their Employees to exercise these rights and freedoms without fear of discrimination, punishment, humiliation, or any form of retaliation.

Employees should know how to report concerns if they wish to do so. Where collective agreements exist, they shall be provided to all employees in a language they understand.

4.7. Continuous Professional Development

Polpharma Biologics Business Partners must provide equal access to training and professional development opportunities for their Employees, including support for long-term career development.

4.8. Communication of Employee Rights and Employment Principles

Employees of our Business Partners must be effectively informed of their rights, safety regulations, work ethics, codes of conduct, and employment principles, including those relating to compensation, promotions, professional development opportunities, and changes to or termination of their employment.

4.9. Responsibility for the Value Chain

We expect our Business Partners to take a proactive approach to respecting international human rights standards and to ensure that the employment principles set out above are observed by entities participating in the Business Partners' value chain.

According to the definition contained in Commission Delegated Regulation (EU) 2023/2772, the value chain encompasses the full range of activities, resources, and relationships related to an entity's business model and its external environment. This includes the activities, resources, and relationships used by the entity to create its products or services, from conception through delivery, consumption, and disposal. The value chain includes both upstream and downstream entities. Upstream entities (e.g., Suppliers) provide products or services used in the development of the entity's products or services. Downstream entities (e.g., distributors, customers) receive products or services from the entity.

5. Occupational health and safety

Polpharma Biologics Business Partners are required to provide healthy and safe working conditions.

5.1. Working Conditions

Polpharma Biologics Business Partners must provide their Employees with safe and hygienic working conditions that meet legal requirements and industry standards. Business Partners must provide their Employees with access to safe and technically suitable workplaces, machinery, tools, and equipment necessary for their work, as well as collective and personal protective equipment and resources. Special attention should be given to protecting Business Partner Employees from chemical, biological, and physical hazards. Business Partners are also required to identify and monitor risks in order to implement effective preventive measures.

5.2. Manufacturing Process Safety

Polpharma Biologics Business Partners are required to manage manufacturing processes in accordance with applicable regulations and safety standards. This includes systematic risk assessment (of both work activities and processes), documentation of findings, and implementation of the necessary measures to mitigate risks, particularly in hazardous working environments.

5.3. Prevention Through Education

We expect our Business Partners to provide regular training to their Employees on safety and the identification and mitigation of potential risks. Business Partner Employees should receive clear information regarding identified hazards, emergency plans, and emergency response procedures. If Business Partner Employees perform work at Polpharma Biologics facilities, Business Partners must be aware of the occupational safety and fire protection standards applicable at Polpharma Biologics facilities and communicate them to their Employees in accordance with the information provided by Polpharma Biologics. Business Partner Employees or individuals acting on behalf of Business Partners for Polpharma Biologics must comply with the occupational safety and fire protection standards applicable at Polpharma Biologics facilities. Business Partners should minimize the potential impact of any emergency situations by implementing appropriate emergency plans and response procedures.

5.4. Promoting Active Participation in the Prevention of Health Problems

Our Business Partners should promote the active participation of their employees in ensuring safe working conditions and supporting activities aimed at preventing health problems, particularly in addressing harmful factors specific to individual workstations.

6. Product safety and quality

Polpharma Biologics Business Partners are required to meet all product safety and quality requirements, treating these aspects as a top priority.

6.1. Product Safety and Quality Requirements and Regulations

Suppliers of products at all stages of manufacturing, storage, transportation, and distribution are required to comply with applicable legal requirements, international standards, including Good Manufacturing Practice (GMP) and Good Distribution Practice (GDP), as well as the specific contractual requirements of Polpharma Biologics. All activities of Polpharma Biologics Business Partners that may affect the safety and quality of Polpharma Biologics products are subject to strict oversight and regulation.

6.2. Commitment to Process Improvement

We expect our Business Partners to actively seek ways to improve their sourcing, manufacturing, storage, and transportation processes in order to enhance product quality, optimize the supply chain, positively impact the economy, and meet the requirements set out in this Policy.

6.3. Research

Polpharma Biologics Business Partners conducting research involving humans or animals are required to conduct such research responsibly and in compliance with applicable laws, ethical standards, and best practices.

6.3.1. Research Involving Humans

Polpharma Biologics Business Partners conducting research involving humans on our behalf are required to comply with applicable legal requirements and generally accepted international ethical and scientific standards, including the Declaration of Helsinki and Good Clinical Practice (GCP).

6.3.2. Research Involving Animals

Animal research conducted by Polpharma Biologics Business Partners may only be carried out when legally required or when no scientifically justified and generally accepted alternative methods exist. Our Business Partners are required to comply with legal requirements and internationally recognized standards, such as the International Guiding Principles for Biomedical Research Involving Animals developed by the Council for International Organizations of Medical Sciences (CIOMS). Business Partners must treat animals humanely, minimizing stress, fear, and pain to the greatest extent possible.

7. Environmental and climate impact

Polpharma Biologics Business Partners should operate responsibly towards the natural environment and future generations, striving to minimize the impact of their activities and demonstrating a proactive approach to environmental and climate-related challenges. Our Business Partners should enable Polpharma Biologics to report environmental sustainability data related to products and/or services purchased by Polpharma Biologics to third parties in an anonymous form, where necessary for external reporting, benchmarking, and audit purposes.

7.1. Informed Decision-Making and Proactive Approach

We expect our Business Partners to pursue objectives and strategies that incorporate the principles of sustainability, social responsibility, and the highest ethical standards. Polpharma Biologics Business Partners should make every effort to comprehensively assess and monitor all areas of their environmental and climate impact and establish goals aimed at reducing their environmental footprint. This includes activities such as reducing carbon footprint, limiting the use of high-emission technologies and products, sustainably utilizing natural resources, particularly forests, and responsibly managing waste. Business Partners should also consider environmental criteria when making decisions regarding development, optimization of technological processes, procurement, and partnerships.

7.2. Environmental Requirements and Regulations

Polpharma Biologics Business Partners must comply with legal requirements, regulations, international agreements, market standards, and best practices relating to environmental protection and climate change prevention. Business Partners must implement reasonable natural resource management systems and possess all valid permits and licenses necessary for their operations. These documents must be available for review upon request by Polpharma Biologics or its authorized representatives. Business Partners must also fulfill all administrative and registration obligations relating to environmental protection and climate change prevention as required by law.

7.3. Emissions to the Environment

The methods applied by Polpharma Biologics Business Partners for managing pollutant emissions (including emissions to air, water, and soil) must ensure monitoring, minimization, and continuous improvement of emission management processes. Business Partners should reduce environmental impact and risk through effective preventive and intervention measures.

7.4. Protection of Natural Resources

The use of natural resources by Polpharma Biologics Business Partners must be economical and efficient, ensuring their long-term availability while respecting biodiversity, ecosystems, and the rights of other stakeholders, including local communities, to access the same resources. Business Partners should strive to minimize, and preferably eliminate, the negative impact of their activities on natural resources through continuous information gathering, documentation, data analysis, risk assessment, and process optimization. They should also use substances, materials, techniques, and technologies that have the lowest possible negative impact on the environment and society. Business Partners should have implemented processes and systems to prevent and mitigate any leaks and emissions to the environment that may significantly deteriorate the natural conditions necessary for food preservation and production; prevent access to safe drinking water; hinder or prevent access to sanitation infrastructure; or harm human health. They should also take actions to remedy any adverse impacts resulting from their activities.

8. Compliance verification and support from Business

Polpharma Biologics may, to a reasonable extent and proportionate to the nature of the cooperation and the identified risk, verify a Business Partner's compliance with this Policy, including requesting information, documents, or explanations, or conducting an audit, subject to the relevant agreement, applicable laws, confidentiality obligations, information security requirements, and third-party rights.

In the event of repeated or material breaches of this Policy, Polpharma Biologics may initiate a formal escalation process. Such a process may include written warnings, corrective action plans, temporary suspension of cooperation, or contract termination. The escalation process will be supervised by the Compliance team and documented in accordance with internal procedures.

Polpharma Biologics is willing to support Business Partners in implementing the provisions of this Policy, particularly with respect to implementing due diligence processes and integrating sustainability risks into risk management systems. Such support may include conducting training sessions or providing document templates.

9. Economic sanctions

Business Partners should identify and comply with applicable economic or financial sanctions, trade embargoes, or other restrictive measures imposed, administered, or enforced by the European Union, Poland, the United Nations Security Council, the Office of Foreign Assets Control (OFAC) of the United States Department of the Treasury (and, where applicable, other competent United States sanctions authorities), and the United Kingdom (including the Office of Financial Sanctions Implementation – OFSI) ("Sanctions"). Polpharma Biologics does not cooperate with individuals or companies subject to Sanctions.

Business Partners should:

- Confirm that neither they nor, to the best of their knowledge, their management board members or beneficial owners are subject to Sanctions and that they are not owned or controlled by any person subject to Sanctions.
- Comply with applicable Sanctions regulations and immediately notify Polpharma Biologics by email (using the email address: ethics@rezonbio.com) of any change in the circumstances referred to above.

10. Reporting misconduct and communication channels

Polpharma Biologics seeks to ensure compliance with this Third Party Cooperation Policy by all its Business Partners and their Employees. If questions or concerns arise regarding the requirements of the Policy, or if Business Partners wish to inform Polpharma Biologics about solutions they have implemented, they may contact: ethics@rezonbio.com.

Any cases of misconduct, incidents, or breaches of the Policy should be reported to the Polpharma Biologics Compliance team, which oversees the implementation of these principles within Polpharma Biologics. Breaches of the Policy may be reported through the contact form ("Contact us") available on our website.

All our stakeholders are invited to contact us via:

e-mail: ethics@rezonbio.com

Business Partners should encourage their employees to report internal organizational issues related to unethical conduct primarily to the Business Partner for whom they work or cooperate, using the mechanisms provided by that Business Partner. To this end, Business Partners are expected to implement grievance mechanisms, such as workplace grievance mechanisms or third-party grievance systems, with appropriate processes that include: timelines for processing complaints; procedures for responding to unresolved complaints or complaints of significant importance; clearly defined scope and authority of operational-level grievance mechanisms; stakeholder consultation to adapt mechanisms to cultural conditions and accessibility needs; allocation of appropriate resources and personnel to manage grievance mechanisms; and monitoring and tracking actions taken in response to complaints.

Violations of this Policy may also be reported directly to Polpharma Biologics. Polpharma Biologics ensures the security and confidentiality of all information provided, including personal data, for all reports submitted through the communication channels described above. Wherever possible and appropriate, Polpharma Biologics will provide feedback to the reporting person regarding the reported issue, including how it was resolved.

11. Disclosure of information

Business Partners are required to provide Polpharma Biologics with information and data, within the scope and timelines specified by Polpharma Biologics, relating to sustainability (ESG) matters. Such information may be necessary for Polpharma Biologics sustainability reporting in accordance with Chapter 6c (Sustainability Reporting) of the Accounting Act of 29 September 1994 and Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU as regards corporate sustainability reporting.

Polpharma Biologics may require Business Partners to undergo audits conducted by or on behalf of Polpharma Biologics or to provide independent assurance relating to ESG matters, regulatory compliance, or quality. Business Partners are required to cooperate fully and bear the costs of such verification in the event of suspected or confirmed non-compliance.

The terms and conditions relating to the provision of the above-mentioned information and data, including confidentiality agreements, may be specified in an agreement between the Business Partner and Polpharma Biologics.