KYMOS GROUP

Corporate Internal Information System Policy

CREATION	APPROVED
	Approved at the Board Meeting on 17 July 2026
Compliance Officer and Internal Information System Officer	Board of Directors of Kymos Group, S.L.

REVIEW Nº	DATE	AMENDMENT REASON
1	July 2026	Creation and first review

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1. Purpose

Kymos Group, S.L. and its affiliated companies (hereinafter, “Kymos”, “Kymos Group” or the “Company”) carry out their activities under a firm commitment to integrity, legal compliance and transparency. This commitment is developed through its Code of Conduct and the policies that implement it, among which this Corporate Internal Information System Policy (hereinafter, the “Policy”) is included.

This Policy governs the operation of Kymos’ Internal Information System (hereinafter, the “Internal Information System” or “Ethical Channel”) as the internal channel for reporting acts or omissions that may be contrary to applicable law, the Code of Conduct or the Company’s internal rules, in compliance with the DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law and the Spanish Act 2/2023, of 20 February, on the protection of persons who report regulatory breaches and the fight against corruption, as well as other applicable local regulations.

This Policy sets out Kymos’ global standards. Some countries have stricter laws, regulations or procedures that supersede the rules stated in this general Policy.

This Policy applies without prejudice to applicable labour, corporate and data protection law, and is complemented by the Corporate Internal Information System Operating Procedure, an operational document that sets out the specific steps for receiving, admitting, investigating and closing reports.

Kymos Group entities, with registered office detailed here, are the local entities under the scope of this Policy:

- Kymos Group, S.L. B-70843693 Parc Tecnològic del Vallés, Ronda Can Fatjó, nº 5-D, 08290-Cerdanyola del Vallés (Barcelona), Spain
- Kymos S.L.U. B-62170337 Parc Tecnològic del Vallés, Ronda Can Fatjó, nº 5-D, 08290-Cerdanyola del Vallés (Barcelona), Spain
- Pharmaprogress. S.R.L. 01564160420 Via Emilia Romagna, 28-30-32, 60030 Monsano AN, Italia
- Prolytic GmbH Ust-IdNr: DE226546121. Weismüllerstraße 45. 60314 Frankfurt, Germany
- Particle Analytical ApS CVR: 25194934. Agern Alle 3, DK-2970 Hørsholm, Denmark
- Kymos Yuhan Hoesa 839-88-03795. 37F ASEM Tower, 517 Yeongdong-Daero, Gangnam-gu, 06164 Seúl, Korea

2. Scope

This Policy applies to all individuals who form part of Kymos Group, regardless of hierarchical level, workplace or type of contract, including permanent, temporary and trainee staff, executives and members of the governing bodies, as well as suppliers, external collaborators and job candidates who became aware of a possible breach in the context of their relationship with the Company.

Reports may be submitted through the Ethical Channel regarding acts or omissions that may be contrary to Kymos Code of Conduct or internal rules, or that may constitute serious or very serious criminal or administrative offences, or breaches of European Union or local law, provided that they became known in the context of a working, professional, contractual or other relationship linked to the Company.

3. Guiding Principles

Kymos' Internal Information System is based on the following principles:

- **Good faith**: the channel must be used in the reasonable belief that the facts reported are true. False or malicious complaints will be sanctioned in accordance with section 9 of this Policy.
- **Security measures:** the Internal Information System will have appropriate technical and organisational security measures in place to prevent the risk of disclosure, unavailability and loss or destruction of information, i.e. the confidentiality, availability and integrity of reports received will be guaranteed.
- **Confidentiality**: The identity of the reporting person and of any third party mentioned is protected at every stage of the process and will only be known by the complaint recipient or members of the investigation team on a need-to-know basis.
- **Independence**: the assessment and investigation of reports is carried out without interference from the areas or persons concerned.
- **Proportionality**: any measures adopted will be appropriate to the nature and seriousness of the facts and in accordance with any other applicable internal regulations.
- **Objectivity:** consultations or complaints received will be handled with professional objectivity in gathering, assessing and reporting information about them.
- **Prohibition of retaliation**: no act of retaliation will be tolerated against anyone reporting in good faith.
- **Diligence**: reports will be handled promptly, within the legally established time limits.

4. Ethical channel: access channels

Kymos makes an Ethical Channel available to the persons within the scope of this Policy, accessible through the following channels:

1. Electronic form available on Kymos' corporate website: Ethical Channel
2. Email addressed to the person responsible for the system: ethicalcode@kymos.com
3. Written communication addressed to the Compliance Officer by post at Ronda Can Fatjó 5D, 08290 Cerdanyola del Vallès (Barcelona)
4. In-person meeting, upon request, to be held within a maximum of seven (7) working days from the request.

The Ethical Channel allows reports to be submitted anonymously. Kymos guarantees that anonymous reports will receive the same treatment and the same guarantees as identified reports.

In addition, any person may address the competent external authorities directly:

Authority	Scope and contact information
Independent Authority for the Protection of Reporting Persons (A.A.I.)	https://www.proteccioninformante.gob.es/
Anti-Fraud Office of Catalonia	https://www.antifrau.cat
European Anti-Fraud Office (OLAF)	https://anti-fraud.ec.europa.eu

These authorities operate independently from Kymos Ethical Channel. Reporting directly to them is always possible, whether before, at the same time as, or after using the internal channel, without this diminishing in any way the guarantees and protections recognised for the reporting person.

5. Handling of reports

Every report received through the Ethical Channel will be logged, acknowledged within a maximum of seven (7) working days, and subject to a preliminary admissibility assessment. If the report is admitted, the corresponding investigation file will be opened.

The investigation will be conducted with respect for the rights of all parties involved and will conclude with an investigation report to be submitted to the Compliance Officer, if not part of the Investigation Team, for the adoption of any measures that may be appropriate. The maximum period to resolve the procedure will not exceed three (3) months from receipt of the report, except in investigations of particular complexity, which may be extended for a further three (3) months.

The operational detail of these stages is set out in the Corporate Internal Information System Operating Procedure, which must be consulted by anyone involved in its handling.

6. Rights and guarantees of the parties involved

6.1 Rights of the reporting person

- Right to **confidentiality** of their identity, save for a legal obligation or a contrary judicial decision.
- Right **not to suffer retaliation**, direct or indirect, as a result of the report.
- Right **to be informed of the progress of proceedings**, subject to the restrictions arising from the protection of the investigation.
- Right **to receive support and**, where applicable, **advice** on the protective measures available.

6.2 Rights of the person concerned

- **Presumption of innocence** until otherwise established in the corresponding procedure.
- Right **to be informed of the facts attributed** to them, at the appropriate procedural stage.
- Right **to be heard and to submit any allegations** and evidence deemed relevant.
- Right to the **protection of their personal data and** to their **honour**, as provided by law.

7. Confidentiality and personal data protection

Access to the information contained in the Ethical Channel is restricted exclusively to the person/s responsible for its management, who are subject to a special duty of confidentiality and professional secrecy regarding any data known to them in the exercise of their functions.

The processing of personal data arising from the management of the Ethical Channel is carried out in accordance with Regulation (EU) 2016/679 (GDPR) and Spanish Organic Law 3/2018 on the Protection of Personal Data and the guarantee of digital rights and/or other applicable local data protection regulations. Data relating to reports will be kept for the time strictly necessary to decide whether to open an investigation and, where applicable, for as long as it lasts, without prejudice to any additional retention periods required by applicable law.

8. Responsible bodies and functions

8.1 Compliance Officer

The Compliance Officer is responsible for Kymos' Internal Information System and acts with functional independence from the business areas. Its functions include:

- Overseeing the proper operation of the Ethical Channel.
- Deciding on the admissibility of reports received, based on the evidence provided.
- Appointing, in each case, the Investigation Team responsible for the investigation.
- Referring to the governing bodies any possible criminal offences that may give rise to criminal liability for the Company and/or its directors or officers.
- Proposing the adoption of disciplinary and corrective measures proportionate to each breach.
- Promoting training and awareness on the Internal Information System.

8.2 Investigation Team

For each admitted report, the Compliance Officer will designate the persons responsible for investigating the file, who must act independently from the areas or persons involved in the facts under investigation.

In the event of a conflict of interest, the Compliance Officer will be excluded from the investigation and replaced by other persons appointed for that purpose, and external advisors may be engaged where the nature of the case so requires.

8.3 Board of Directors

Kymos' Board of Directors promotes the effective implementation of the Internal Information System and receives periodic information on its operation, without prejudice to the powers of the Compliance Officer in the ordinary management of the channel.

9. Consequences of non-compliance

Failure to comply with the obligations set out in this Policy, as well as the submission of reports in clear bad faith or with knowingly false information, may give rise to the disciplinary measures applicable under labour law and Kymos' internal disciplinary regime, without prejudice to any civil, administrative or criminal liability that may arise.

10. Policy Review and Updates

This Policy has been approved by the governing body of Kymos Group, S.L. and will be subject to periodic review, at least where required by regulatory or organisational changes.

This version enters into force on the date of its approval and will be communicated to all Kymos staff through the usual internal channels and will also be permanently available on the Company's corporate website and intranet.

Approved at the Board Meeting on 17 July 2026