

**AUDIT COMMITTEE  
of the  
BOARD OF DIRECTORS  
of  
VINCERX PHARMA, INC.**

**Procedures for the  
Reporting of Questionable Accounting and Auditing Matters  
(Whistleblower Policy)**

Effective December 23, 2020

***Purpose***

The purpose of this Policy is to establish procedures for the receipt, retention and treatment of complaints regarding questionable accounting and auditing matters and procedures that encourage the reporting of such questionable matters as mandated by the Sarbanes-Oxley Act of 2002.

***Policy***

The Audit Committee believes it is the obligation of employees of Vincerx Pharma, Inc. (the “**Company**”) and its subsidiaries to report any questionable accounting, auditing or financial practices, procedures or activities to the Chair of the Audit Committee. Reports or complaints may be submitted on a confidential basis either in person or anonymously.

Retaliation for reporting a federal offense is illegal under federal and state law and prohibited by these procedures. Such retaliation can result in discipline up to and including termination of employment and may also result in criminal and civil prosecution. Employees are protected from retaliation even if the investigator does not agree that there has been a violation. However, if the employee making the report was involved in improper activity, the fact that the employee reported it will not necessarily preclude the employee from being disciplined for the employee’s participation in the violation. In these circumstances, the Company may consider the employee’s conduct in promptly reporting the information or other relevant factors or considerations as a mitigating factor in any disciplinary decision. In addition, if an employee files a report that the employee knows to be false or should know to be false, the employee will be disciplined for the employee’s participation in making the false report.

***Procedures***

1. The Audit Committee directs the Company and its subsidiaries to communicate to all current and future employees the process by which an employee may submit a complaint or report irregularities or questionable financial practices substantially as set forth in Annex A.
2. Any complaint or disclosure of questionable financial practices made to an executive of the Company shall be immediately reported to the Chair of the Audit Committee for review and investigation.

3. The Audit Committee shall investigate, or cause to be investigated, complaints reported directly or referred to it. In its investigation, the Audit Committee may interview employees, request and review all relevant Company documents, and/or request that an auditor or counsel (which auditor or counsel may be other than one usually engaged by the Company) investigate the complaint at the Company's expense. A written record of the complaint or disclosure and its disposition will be prepared by or at the direction of a member of the Audit Committee. The Audit Committee may determine, based on the relevant circumstances, to provide a copy of the disposition report to the complainant.
4. Upon the completion of an investigation, the Audit Committee will, if appropriate, make recommendations for any changes in financial practices, procedures and reporting and recommend to the Board of Directors of the Company any disciplinary actions for wrongful acts up to and including termination of employment and, if necessary, reporting to the appropriate governmental authorities.
5. The Audit Committee directs the Company to obtain acknowledgments from each employee of the Company or subsidiary of the Company verifying that the employee has received communication of the Audit Committee's directive. Upon request, the Company shall make available to the Audit Committee these acknowledgments.

VINCERX PHARMA, INC.

**Employee Complaint Procedures for Accounting and Auditing Matters**

The Company is committed to maintaining compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. We believe it is the obligation of our employees to help maintain the integrity of our Company by reporting any misconduct or suspected misconduct. To assist in these efforts, any employee of the Company or any subsidiary of the Company may submit a complaint regarding questionable accounting or auditing matters (“**Accounting and Auditing Matters**”) to the Company’s Audit Committee, through the procedure described below. The Company’s Audit Committee will oversee treatment of employee concerns in this area.

The Company’s Audit Committee has established the following procedures for (1) the confidential, anonymous submission by employees of concerns regarding Accounting and Auditing Matters and (2) the receipt, retention and treatment of complaints regarding Accounting and Auditing Matters.

*Submission of Complaints*

- Employees may report evidence of wrongdoing, complaints, or concerns relating to Accounting and Auditing Matters to the Chair of the Audit Committee at any time. This report may be made in person or in writing, and may be anonymous, at the employee’s discretion, through the following:
  - Contact the Chair of the Audit Committee by email at [auditcommitteechair@vincerx.com](mailto:auditcommitteechair@vincerx.com).
  - Contact the Chair of the Audit Committee by mail at Vincerx Pharma, Inc., Attn: Audit Committee Chair, 260 Sheridan Avenue, Suite 400, Palo Alto, CA 94306. This correspondence will be forwarded directly to the Chair of the Audit Committee.
  - Anonymous hotline at (877) 652-2105 or (800) 010-3920 (Germany); or portal at <https://www.whistleblowerservices.com/VINC>.
- Employees submitting a report on an anonymous basis are strongly encouraged to keep a copy of the report (if made in writing) and a record of the time and date of their submission, as well as a description of the matter as reported if the report was not in writing.
- Employees are encouraged to provide as much specific information as possible, including names, dates, places, events that took place, and the employee’s perception of why the incident(s) may constitute misconduct.

### *Scope of Matters Covered by These Procedures*

These procedures relate to employee complaints relating to any Accounting and Auditing Matter, including, for example:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

### *Treatment of Complaints*

- Upon receipt of a complaint, the Chair of the Audit Committee will (i) determine whether the complaint actually pertains to Accounting and Auditing Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting and Auditing Matters will be reviewed, under Audit Committee direction and oversight, by such persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not allow retaliation against an employee for reporting a possible violation unless it can be shown that the report was knowingly false. Retaliation for reporting a federal offense is illegal under federal law and prohibited under these procedures. Such retaliation will result in discipline up to and including termination of employment and may also result in criminal prosecution. The employee is protected from retaliation even if the investigator does not agree that there has been a violation. However, if the employee making the report was involved in improper activity, the fact that the employee reported it will not necessarily prevent the employee from being disciplined for the employee's participation in the violation. In these circumstances, the Company may consider the employee's conduct in promptly reporting the information as a mitigating factor in any disciplinary decision. In addition, if an employee files a report that the employee knows to be false or should know to be false, the employee will be disciplined for the employee's participation in making the false report.

*Reporting and Retention of Complaints and Investigations*

The Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and will prepare a periodic summary thereof for the Audit Committee.