

ACELYRIN, INC.

WHISTLEBLOWER POLICY FOR ACCOUNTING AND AUDITING MATTERS

STATEMENT OF POLICY

ACELYRIN, INC. (the “*Company*” or “*ACELYRIN*”) is committed to complying with all laws that govern our business, including those that govern our accounting and auditing practices. We also encourage open discussion within the workplace of our business practices. We will not tolerate conduct that is in violation of laws. If an ACELYRIN employee has a good faith complaint regarding a possible violation of law or policy, including with regard to accounting or auditing matters, we expect the employee to report the complaint promptly in accordance with this policy. Other third parties, such as consultants or vendors, also may report a good faith complaint regarding accounting or auditing matters in accordance with this policy.

Our Board of Directors (the “*Board*”) has established these procedures for our Audit Committee of the Board (the “*Audit Committee*”) to facilitate the reporting of complaints or concerns regarding accounting, internal accounting controls or auditing matters. The procedures enable (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters. This policy is a supplement to our Code of Business Conduct and Ethics.

SCOPE OF ACCOUNTING AND AUDITING MATTERS COVERED BY THIS POLICY

This policy covers (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, including the following (each, an “*Accounting Allegation*”):

- fraud, deliberate error or gross negligence or recklessness in the preparation, evaluation, review or audit of the financial statements of ACELYRIN;
- fraud, deliberate error or gross negligence or recklessness in the recording and maintaining of financial records of ACELYRIN;
- deficiencies in our internal accounting controls or noncompliance with them;
- misrepresentation or false statement to management, regulators, the outside auditors or others by a senior officer, accountant or other employee regarding a matter contained in the financial records, financial reports or audit reports of ACELYRIN;
- deviation from full and fair reporting of our results or financial condition;
- issues affecting the independence of the Company’s independent registered accounting firm;
- falsification, concealment or inappropriate destruction of corporate or financial records;
- theft, embezzlement, fraud or other misappropriation of Company assets or funds;

- other violations of law, regulation or Company policy;
- alleged retaliation against employees and other persons who make, in good faith, Accounting Allegations; or
- such other matters as may be referred by the Audit Committee to the Responsible Officer (as defined below).

POLICY OF NON-RETALIATION

ACELYRIN will not retaliate against any individual for (i) filing a good-faith complaints and/or concerns regarding non-compliance with this policy, (ii) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters and (iii) complaints regarding accounting, internal accounting controls or auditing matters. ACELYRIN will not retaliate against any individual participating in the investigation of any complaints and/or concerns referred to in the prior sentence solely as a result of such individual's participation in such investigation. Finally, ACELYRIN will not permit any such retaliation by any manager or executive officer. If any employee believes he or she has been subjected to any such retaliation, or the threat of it, they may file a complaint with our Human Resources Department. We will take appropriate corrective action if an employee has experienced any improper employment action in violation of this policy.

RESPONSIBLE OFFICER

The officer responsible for administering this policy is our Chief Legal and Administrative Officer (referred to as the “**Responsible Officer**”). In the absence of a Chief Legal and Administrative Officer, such other designee as determined by the Board of the Company, shall serve as the Responsible Officer. The Responsible Officer (or his or her designee) is responsible for receiving, reviewing and then investigating (under the direction and oversight of the Audit Committee) complaints under this policy. If an employee has a complaint covered by this policy, they should report such matter to the Responsible Officer. If the suspected violation involves the Responsible Officer, the employee should report the suspected violation to our Chief Executive Officer or any member of the Audit Committee.

CONFIDENTIAL, ANONYMOUS REPORTING OF COMPLAINTS

We have also established a procedure under which complaints by any individuals regarding accounting matters and/or concerns from employees regarding questionable accounting or auditing matters may be reported confidentially and anonymously. Employees may anonymously report their concerns regarding questionable accounting or auditing matters and individuals may anonymously report their complaints regarding accounting matters by leaving an anonymous message via a toll free telephone call at **(800) 766-0779**, which is available 24 hours a day, seven days a week. If you are outside North America, or if you prefer to use the internet, you may voice your concerns by filling out the web form located at **<https://www.whistleblowerservices.com/acelyrin>**.

Employees should make every effort to report their complaints and/or concerns using one or more of the methods specified above. The complaint and/or concerns procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Responsible Officer and other persons investigating the report to adequately assess the nature, extent and urgency of the investigation.

Confidentiality of the individuals submitting complaints and of the employees reporting concerns will be maintained to the fullest extent possible consistent with the need to conduct an adequate investigation. ACELYRIN may find it necessary to share information on a “need to know” basis in the course of any investigation however.

POLICY AND PROCEDURES FOR RECEIVING AND INVESTIGATING COMPLAINTS

Upon receipt of a complaint, the Responsible Officer (or his or her designee) will determine whether the information alleged in the complaint pertains to an accounting or audit matter. The Audit Committee will be notified promptly of all complaints that pertain to an accounting or audit matter and will determine the planned course of action. Complaints regarding matters other than accounting or audit will be investigated by the Responsible Officer or other appropriate person designated by the Responsible Officer.

Initially, the Audit Committee will determine if there is an adequate basis for an investigation. If so, the Responsible Officer will promptly and fully investigate the claim(s) under the direction and oversight of the Audit Committee. The Audit Committee may also appoint other persons to provide direction and oversight of the investigation. The Responsible Officer will also confidentially inform the reporting person (if their identity is known) that the complaint was received.

If the investigation confirms that a violation has occurred, ACELYRIN will promptly take appropriate corrective action with respect to the persons involved. This may include discipline up to and including termination. Further, in appropriate circumstances, the matter may be referred to governmental authorities that may investigate and initiate civil or criminal proceedings.

POLICY AND PROCEDURES FOR RETENTION OF COMPLAINTS

Relevant documents related to any complaints received under this Policy will be maintained in accordance with the Company's document retention policy.

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