

# Whistleblower Policy

## 1. Introduction

BioPorto A/S (“BioPorto”) has established a whistleblower scheme covering BioPorto and its subsidiaries.

The purpose of this whistleblower scheme is to enable former and current employees, and candidates for employment and persons who belongs to one of the following groups of persons related to BioPorto; workers, self-employed persons, shareholders and persons in managerial bodies, volunteers, paid or unpaid trainees, freelance workers, contractors, subcontractors and suppliers and their employees (“Whistleblowers”) to report concerns and reasonable suspicions about actual or potential breaches, which occurred or are very likely to occur in BioPorto, and about attempts to conceal such breaches.

Whistleblowers are encouraged to report such suspicions and concerns as soon as possible in the knowledge that they are able to do so without fear of intimidation, harassment, retaliation, reprisals, discrimination, or adverse employment consequences because of such report.

## 2. Scope

This policy covers reports on concerns on the following areas:

- money laundering, financing of terrorism or other violations of the Danish Act on Money Laundering;
- bribery or corruption;
- fraud (e.g. financial fraud, document fraud or embezzlement);
- sexual harassment, unwelcome sexual attention, severe bullying, discrimination, physical violence or threats;
- serious breaches of occupational safety standards;
- significant infringements of environmental regulations and pollution of the environment;
- breach of antitrust regulations (e.g. price fixing);
- abuse of confidential information, inside information or intellectual property
- protection of privacy and personal data, and security of network and information systems; or
- other irregularities of a general or operational nature, including breaches of BioPorto’s Code of Conduct and any breaches of law falling within article 2 of Directive (EU) 2019/1937 (Whistleblower directive).

Other matters, including HR matters, minor breaches of BioPorto’s internal guidelines, complaints about other employees’ behavior or incompetencies, including information on less serious personnel-related conflicts in the workplace and cooperation difficulties are not covered by this whistleblower scheme. These types of matters must be raised in a dialogue with an immediate superior or the HR responsible in BioPorto.

### **3. Reporting Procedure**

Whistleblowers can report suspicions and concerns to [whistleblower@bioporto.com](mailto:whistleblower@bioporto.com). The Whistleblower will receive confirmation of receipt of the notification within 7 days.

After a notification is received, the Company's Legal Department will be notified of the reported concern. The identity of the Whistleblower will be kept strictly confidential and will not be disclosed to any other person. In case the concern relates to the Chief Legal Officer, the report will be handed over to the Chief Financial Officer who shall in such case carry out the tasks prescribed to the Chief Legal Officer in section 4 below.

BioPorto encourages whistleblowers to report their suspicions internally in cases where the suspicion effectively can be dealt with internally, and there is no risk of retaliation.

Whistleblowers can also report concerns and reasonable suspicions about actual or potential breaches to external reporting channels. The Danish Data Protection Agency and the Danish Financial Supervisory Authority provide such external channel.

### **4. Information to be included in the Whistleblower Report**

BioPorto encourages whistleblowers to describe the compliance concern in detail including a detailed description of the actions or omissions that form the basis of the concern, the time and place or approximate timeframe of the incident(s), the person(s) involved, and any supporting documentation.

Providing comprehensive information will enable us to conduct our investigation and take appropriate action more efficiently and effectively.

### **5. Roles and Responsibilities**

The Chief Legal Officer (the "CLO") of BioPorto is overall responsible for an established, transparent, sustainable and functional whistleblower scheme.

The Legal Department is the primary responsible for the management of the whistleblower scheme and administration of received concerns and is responsible for deciding whether investigations of whistleblower reports shall be conducted, and, in the affirmative, whether the investigation shall be conducted internally and/or with external assistance.

The Legal Department is also responsible for:

- proper management of the whistleblower scheme;
- maintaining a whistleblower procedure describing the process for handling whistleblower reports, including internal investigations of whistleblower reports;
- maintaining an overview of received whistleblower reports; and
- reporting the outcome of whistleblower reports to the board of directors of BioPorto.

### **6. Process for Investigation**

When receiving notice, the Chief Legal Officer shall evaluate the concern and – if the concern is found to be real ("bona fide") and within the scope of the whistleblower policy – initiate an investigation of the concern.

The Chief Legal Officer will prepare a written report outlining the results of the investigation and the measures taken. The report will be forwarded to the Chairperson of the Board of Directors of BioPorto A/S on an anonymous basis.

The Chief Legal Officer shall provide feedback to the Whistleblower of the measures taken or the process for further investigation as soon as possible and no later than 3 months following the confirmation of receipt of the notification.

As soon as reasonably possible, the person(s) reported shall be notified of the main object of the reported concern to allow that person to present objections.

When an investigation is finalized, all parties involved will receive notice of conclusion, if possible due to anonymity.

## **7. No Retaliation**

When reporting concerns under the Whistleblower Scheme, the Whistleblower is protected from any kind of retaliation or discriminatory or disciplinary action as a result thereof, including discharge, demotion, suspension, threats or any other kind of harassment. Any such retaliation against the Whistleblower is considered a serious breach of BioPorto's whistleblower policy.

However, false or misleading information must not be knowingly submitted through the whistleblower scheme. If a Whistleblower intentionally makes a false report, this will result in employment law consequences and potentially other legal actions.

## **8. Processing of personal data**

Personal data received through this whistleblower scheme will be processed in accordance with applicable data protection law and [BioPorto's Data Protection Policy](#).

## **9. Implementation of Whistleblower Policy**

The Whistleblower Policy has been adopted by BioPorto's Board of Directors. The Whistleblower Policy becomes effective on 25 March 2026 and supersedes the previous version, dated 13 November 2024.