

Whistleblower Policy for Matas Group

The following companies are covered by the whistleblower scheme in Matas Group

- Matas A/S
- Matas Operations A/S
- Grænn A/S
- Firtal Group ApS
- Web Sundhed ApS



This Whistleblower Policy can be accessed by all internal and external stakeholders at matas.dk/whistleblower.

Introduction and background

We want our companies in Matas Group to be responsible organisations with open corporate cultures in which everyone is free to raise concerns if they become aware of any irregularity or unlawful activity on the part of our employees or suppliers. The employees are normally the first to detect irregularities or fraudulent behavior in a workplace. However, some employees due to various reasons tend to be reluctant to proceed with their suspicion.

In recognition of the importance of bringing such information to light and realising that an open corporate culture is sometimes insufficient to ensure this, we have set up a whistleblower scheme. Under this scheme, our employees and external stakeholders may submit anonymous or non-anonymous reports – made in good faith – of concerns they may have about serious matters, including matters which may be illegal, inflict significant financial losses on us, severely damage our reputation or have similar negative effects.

The purpose of this Whistleblower Policy is to explain how the whistleblower scheme works in order to create a preventive effect and counteract any potential reluctance to report serious concerns.

Who can report concerns?

Concerns may be reported by our employees and by other persons who have a commercial or professional relationship with one of our Group companies. Other persons who have a commercial or professional relationship with us may include board members, auditors, lawyers and suppliers.

Who may concerns be reported about?

Concerns may be reported about illegal or damaging activity in which our employees or other persons who have a work related/professional relationship with one of our Group companies are involved. Other persons who have a work related/professional relationship with us may include board members, auditors, lawyers and suppliers.

What can be reported?

It is the intention that the whistleblower scheme only be used to report concerns about serious matters. Less serious matters such as dissatisfaction with salary conditions, collegial difficulties, violation of smoking or alcohol policies, etc. should

not be reported via the whistleblower scheme. These concerns should instead be raised through the normal channels (immediate supervisor, HR, etc.)

Serious concerns that may be reported via the whistleblower scheme include:

- economic crimes such as embezzlement, bribery, fraud and forgery;
- material breaches of work safety regulations;
- material breaches of environmental regulations/environmental pollution;
- physical and psychological violence and sexual offences.

All reported concerns will be answered and dealt with. If a person files a non-anonymous report that cannot be dealt with under the whistleblower scheme, we will inform that person of which channel to use instead.

Who will deal with reported concerns?

Any concern reported will be dealt with by the head of Human Resources and the Group General Counsel. Any report concerning a member of the Board of Directors/management/the administrative staff in one of the companies in Matas Group, will be referred to the Chairman of the Board of Matas A/S. Any report concerning the Chairman of the Board of Matas A/S will be referred to the Deputy Chairman of the Board of Matas A/S.

The Audit Committee which consists of members of the Board of Matas A/S is quarterly informed about the received reports and hereafter informs the Board of Directors of Matas A/S of any valid reports. The Board of Directors of Matas A/S is immediately notified of any concerns raised about serious matters.

How will reported concerns be dealt with?

When a report is received, an initial investigation will be conducted into the matter.

If the concern turns out to be unfounded, it will be rejected and deleted from the system, and the reporter will be informed if he/she has chosen not to be anonymous.

If the conclusion of the initial investigation warrants further examination, it will be subjected to a more detailed investigation. The matter will be dealt with in-house, and it may impact the employment of the person reported. After the conclusion of the investigation, the matter will be deleted from the system, but will be kept on the personnel file of the person in question for up to five years or until a compensation claim if relevant has been settled.

The matter may also be referred to the police for further investigation. The matter may end up in court, and the person reported may face a fine or imprisonment. When the police (and possibly the courts) have completed their processing of the

matter and, where relevant, the period allowed for appeal has expired, the case will be deleted from the system.

How is a concern reported?

Concerns can be reported via the <https://matas.whistleblownetwork.net>. Concerns cannot be raised in any other way (like sending an e-mail to the person responsible for the whistleblower scheme), as the information is confidential personal data which should not be sent unencrypted on the open Internet.

Subsequent clarification and requests for additional documentation

When you report a concern, you will have the opportunity to anonymously log on to the system at a later point in time to see whether the person processing the case has asked additional questions or requested additional documentation. Any subsequent dialogue is completely anonymous and relies entirely on the reporter's willingness to log on to the system and answer any questions raised by the person processing the case.

Anonymity

When reporting a concern, the reporter chooses whether he or she wants to report the concern anonymously.

The system does not log IP addresses or machine IDs, and all data transmission and storage take place in encrypted form. Only the responsible case processor has access to the case processing part of the system.

If a non-anonymous report of a concern leads to legal proceedings being instituted against the person reported, the person reporting the concern may be summoned as a witness in the proceedings.

IT security

The system used to register reports is hosted by EQS Group AG, an independent party that guarantees the security and anonymity of the system.

Protection from harassment and victimisation

All concerns raised in good faith are protected from any and all harassment and victimisation as a consequence of the report. Anyone who tries to harass or victimise a person who has reported a concern in good faith may be subject to sanctions under employment law. If a person reporting a concern chooses not to be anonymous, we will, to the greatest possible extent, treat the report as confidential.

Information about a registered concern for the person reported

We are obliged to inform the person concerned about the report. We will determine in each individual case when the information can be provided without consequences to the investigation of the matter reported and the collection of evidence.

The identity of the person reporting the concern will not be disclosed, even if the reporter has chosen not to be anonymous. It should be noted, however, that non-anonymous reporters can be summoned as a witness if legal proceedings are instigated, see above.

Approved by the Board of Directors of Matas A/S on 9 November 2023.

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