

## WHISTLEBLOWER POLICY

### 1. Purpose

This policy is formulated according to:

- a) Lov om fondsmæglerselskaber og investeringservice og -aktiviteter (**LOV no. 1155 of 08/06/2021**), and
- b) Lov om beskyttelse af whistleblowere (**LOV no. 1436 of 29/06/2021**)

and aims to ensure that Fondsmæglerselskabet CABA Capital A/S (the "Company") always has a reassuring and independent whistleblower scheme so that people who may have information or suspicion of serious matters can be confident in disclosing this information so that the matter in question can come to the Company's attention.

The whistleblower scheme should be seen as an alternative and should not deter employees from expressing concerns or irregularities to colleagues, the management, or the board of directors. In order to ensure sufficient independence, the Board of Directors has decided that the whistleblower scheme must be outsourced. The management has chosen Lund Elmer Sandager Lawfirm to administer the scheme. The company has also outsourced the compliance function to Lund Elmer Sandager.

The Board of Directors shall assess and update this policy at least once a year. This policy is effective until amended by the Board of Directors.

### 2. Who can report

Only employees, the board of directors and other people with a relevant business connection to the Company can make reports, including:

- a) Shareholders, members of the management and the Board of Directors
- b) Business partners including their employees
- c) Paid or unpaid trainees
- d) Employees of suppliers and subcontractors to the Company
- e) People whose work has not yet begun, regarding matters that have become known during the recruitment process or other pre-contractual negotiations.

### 3. Protection against retaliation

All reports lodged in good faith are protected against any form of retaliation. Good faith means that the notifier has reasonable grounds to believe that the information reported is truthful.

The Company is committed to addressing any harassment or bullying experienced by a well-intentioned whistleblower as a result of their report. The Company maintain a strict zero-tolerance policy for such behavior, and individuals found engaging in such unacceptable conduct will be subject to employment sanctions.

Harassment, bullying or the like can also be reported via the whistleblower scheme.

If it is assessed that a whistleblower has not acted in good faith, this can lead to employment-related or legal consequences.

### 4. Confidential reporting

People who report can choose whether the report should be made Confidentially or Anonymously.

If a confidential report is made, the identity of the reporter will be known to the persons processing the report. The persons processing the report will keep the identity of the reporter confidential as far as possible. Where there is a need to disclose the identity, the reporter shall be asked first.

By choosing confidential reporting, the report and the identity of the reporter are registered, and the reporter can document that he or she has a right to protection under LOV no. 1436 of 29/06/2021.

If a confidential report is made, the reporter may be called as a witness if the report leads to a later trial.

## **5. Anonymous reporting**

Where an anonymous report is made, the report cannot be traced back to the reporter unless the alert provides information that can be traced back to the reporter. People who choose to remain anonymous should be aware that it is difficult to document whether they are entitled to protection under LOV no. 1436 of 29/06/2021.

## **6. What matters can be reported**

The whistleblower scheme can be used to make reports of serious matters that the reporter suspects or has knowledge of is going on or has taken place in the Company, including:

- a) Violation of financial legislation
- b) Criminal matters including financial crime, money laundering or terrorist financing
- c) Serious violations of internal policies and guidelines
- d) Violation of data protection rules
- e) Sexual offences, discrimination or bullying

Only serious incidents need to be reported. Less important matters should be discussed with the immediate manager or CEO. These less critical matters may include challenges in cooperation, job satisfaction, minor interpersonal conflicts, IT issues, and similar concerns.

## **7. How can reports be made**

Reporting can be made via <https://whistleblower.les.dk/dk/mainpublic?command=dk.tempusserva.solution.whistleblow.LandingPublicPage&Customer=161&Language=2>

Reporting can be made in writing or verbally. If a verbal report is requested, a meeting can be arranged within a reasonable time, usually 7-10 days.

Reporting to the whistleblower scheme can only be made via the link above. The link is also accessible on cabacapital.dk.

## **8. How is the report processed**

If contact information has been provided in connection with the report, the whistleblower will receive a confirmation within seven days. Otherwise, the whistleblower must inform themselves on the website.

Reports will initially be screened by Lund Elmer Sandager. If the report is outside the scope of the whistleblower scheme, as described in this policy, or it is clearly unfounded, the report will be rejected. If contact details have been provided in connection with the report, the reporter will be notified.

If the report is within the scope of the whistleblower scheme and is not clearly unfounded, the matter will be investigated further. Such investigations may lead to employment consequences for the persons concerned, reporting to the authorities or the police, or to other sanctions or legal consequences.

## **9. Who processes the report**

Reports that are not rejected are processed by Lund Elmer Sandager and one of two designated impartial persons in the Company.

If the report concerns one of these two persons – and this is stated in the report – the other person will carry out the processing at the Company.

External assistance may be used in connection with the processing of reports. This can be, for example, accountants or external lawyers.

## **10. Follow-up**

If the reporter has provided his or her contact information, he or she will be kept informed of the report on an ongoing basis, including when any case is closed. Otherwise, the reporter must inform himself on the website.

If the whistleblower is requested, or has on his own initiative, additional information for the assessment of the report, this must also be submitted via the website.

## **11. Other whistleblower options**

If it is not desired to make use of the Company's whistleblower scheme, you can instead make use of the Danish Data Protection Agency's whistleblower scheme, which can be found at [www.whistleblower.dk](http://www.whistleblower.dk) or the Danish Financial Supervisory Authority's whistleblower scheme via [Finanstilsynets whistleblower-postkasse](http://Finanstilsynets%20whistleblower-postkasse)

## **12. Responsibilities**

It is the responsibility of the management that this policy is communicated to the Company's employees and published on the Company's website.

The Board of Directors receives regular and at least once a year reporting on the Company's compliance with this policy.

## **13. Entry into force**

This policy is adopted and effective as of December 12, 2023.