Speak-Up Policy

Whistleblower Policy

BioMar Group
Kalkværksvej 16, 15.
8000 Aarhus C
Denmark

www.biomar.com

SpeakUp Policy

At BioMar, we are committed to uphold high standards of integrity, transparency and compliance across all our operations and value chain. This policy supports safe, accessible and trusted channels for raising concerns about serious misconduct and ensures that individuals who speak up are protected from retaliation in line with applicable laws and international standards.

This policy applies to all BioMar legal entities worldwide and covers any person performing work or services for, or otherwise connected to, BioMar, including:

· Employees, directors and members of governing bodies. · Temporary workers, agency staff, interns and trainees. · Contractors, suppliers and their workers, distributors, jointventure partners and other business partners. · Members of affected communities · Any other stakeholder impacted by BioMar's activities.

It supports BioMar's commitments under our EU Whistleblower Directive, Code of Conduct, Human Rights Policy, sustainability strategy, applicable reporting regulation and obligations as well as applicable standards on governance, business conduct, and valuechain impacts.

What can be reported?

Speaking up are an essential part of responsible business conduct and effective sustainability and risk management. We encourage anyone within the scope of this policy to report concerns that may indicate actual or suspected:

- Violations of applicable laws or regulations.
- Fraud, forgery, theft, embezzlement or other financial misconduct.
- Corruption, bribery, facilitation payments or conflicts of interest.
- Human rights abuses, including child or forced labour, inhumane working conditions, discrimination, harassment, bullying or workplace violence, including within our supply chain.
- Serious health, safety or environmental risks or violations, including risks to communities or ecosystems.
- Breaches of trade sanctions, competition/antitrust rules, or serious breaches of data protection and information security.
- Serious or systemic breaches of BioMar's Code of Conduct, Human Rights Policy or other internal policies and standards.

Ordinary commercial or people matters, that do not concern serious misconduct, should normally be handled through local HR or line management channels. Those are not the primary scope of the SpeakUp Policy, unless they form part of a wider pattern of wrongdoing.

Principles

BioMar's SpeakUp framework is built on four principles:

1. Promote ethical conduct and responsible reporting.

2. Ensure accessible and safe reporting channels.

3. Protect individuals who raise concerns.

4. Handle reports professionally, independently and fairly.

Principle 1: Promote ethical conduct and responsible reporting

BioMar is committed to upholding strong ethical conduct and ensuring that concerns about serious misconduct are identified early and addressed appropriately. Speaking up helps us protect people, the environment, and the company, and strengthens the quality of our governance.

To help us handle reports effectively, individuals are encouraged to:

- Provide information that is accurate, specific and complete.
- Include date(s), places and people involved.
- Upload any available documentation.
- Always present information in a fair and balanced way, being transparent about any personal involvement or potential bias.

Reports must be made in good faith. This means the reporter has reasonable grounds to believe, at the time of reporting, that the information disclosed is true or likely to be true, even if it later turns out to be inaccurate. No action will be taken against individuals who report in good faith, even if an investigation does not confirm the concern.

Knowingly submitting false reports, deliberately omitting key information to mislead, or abusing the system for personal gain is not tolerated and may lead to appropriate followup, including disciplinary action, where permitted by law. This does not apply to honest mistakes or differences of opinion.

Principle 2: Accessible and safe reporting channels

BioMar maintains multiple channels so that everyone connected to the organisation has a safe and accessible way to raise concerns. Where appropriate, concerns should preferably first be raised through ordinary company channels, such as:

- Line manager or other management.
- Local HR partner.

- Relevant functional contact
- Your BioMar contact person

These routes often allow issues to be resolved quickly and constructively.

In addition, BioMar provides a dedicated SpeakUp Line as a company whistleblowing channel for reporting suspected violations of laws, regulations, our Code of Conduct, policies or standards:

- Available to all employees and external stakeholders, including workers in our supply chain, business partners and members of affected communities.
- Accessible online and, where relevant, via phone or app.
- Available in multiple languages and designed to support safe and confidential communication.

We encourage our business partners to inform their employees and subcontractors about the SpeakUp Line and to support reporting of concerns linked to BioMar's business activities.

Individuals may choose to report with their name or anonymously, where permitted under applicable law. Anonymous reporting is fully supported through the SpeakUp Line, which uses technical safeguards such as encryption and blocked IP tracking, and offers a secure inbox for twoway communication, allowing clarifying questions and updates even where the reporter remains anonymous.

Confidentiality is ensured for all reports. The identity of the reporter, and any information that could reveal it, is only shared with those who strictly need it to handle the concern, and only to the extent necessary and permitted by law.

Under the EU Whistleblower Directive and other applicable laws, individuals may also be entitled to report directly to competent authorities (external reporting) or, under defined conditions, make a public disclosure, including to the media. BioMar respects these rights and will not retaliate against individuals who choose such legally protected reporting routes.

We encourage individuals, where safe and appropriate, to use company channels first, as this often enables faster investigation and remediation; however, this is not a precondition for protection where applicable law provides otherwise.

Principle 3: Protect individuals who raise concerns

BioMar is committed to ensuring the protection and wellbeing of anyone who raises concern in good faith or who assists in an investigation. Retaliation of any kind against someone who reports a concern or participates in an investigation in good faith is strictly prohibited. Retaliation can include, for example:

- Dismissal, demotion, transfer to a less favorable position or denial of promotion.

- Reduction in pay or benefits, negative performance appraisals not based on objective criteria, or unjustified disciplinary action.
- Harassment, bullying, threats, intimidation, social exclusion or other forms of discrimination.
- Blacklisting, termination or nonrenewal of contracts, including for suppliers or contractors.

Allegations of retaliation will be treated seriously, and where retaliation is confirmed, BioMar will take appropriate corrective measures, which may include disciplinary action and, where feasible, mitigation or reversal of adverse decisions.

The protection under this policy applies regardless of whether a report is made internally, externally to a competent authority, or, where legally protected, through a public disclosure. Contractual confidentiality clauses, nondisclosure agreements (NDAs), or loyalty obligations do not prevent individuals from making protected disclosures under applicable whistleblower or human rights laws.

Principle 4: Professional, independent and fair handling of reports

All concerns raised through the SpeakUp Line or other whistleblowing channels are handled with professionalism, impartiality and respect for all individuals involved.

The SpeakUp framework is owned by Executive Management and overseen by the Board of Directors through the Audit Committee. Daytoday governance of the SpeakUp Line and whistleblower process is carried out by the BioMar Ethics Committee, composed of appropriately trained senior leaders and/or specialists (e.g. People & Culture, Legal/Compliance), with sufficient independence and authority.

The Ethics Committee reports regularly in anonymised and aggregated form to Executive Management and the Board on the number and nature of reports, key trends, and significant cases and remedial actions.

Members of the Ethics Committee and any other case handlers must declare and avoid conflicts of interest. They will not participate in cases where they are personally involved or may not be impartial. Allegations involving Executive Management, Board members, or Ethics Committee members will be escalated to independent external legal counsel to ensure impartial oversight.

Process and timelines

The handling of reports follows a structured process, and BioMar will acknowledge receipt of a report via the SpeakUp Line or other dedicated whistleblowing channel within 7 days, where feasible and allowed by law.

All reports are initially reviewed by the Ethics Committee (or delegated case handler) to confirm whether they fall within the scope of this policy and to assess urgency, severity and potential impacts.

If a concern falls outside the scope of the SpeakUp Line, the reporter will be guided to the appropriate channel where possible.

For inscope reports, an investigation is initiated as soon as reasonably possible and normally within 30 days of receipt. Investigation steps may include information gathering, interviews, document review and consultation with relevant experts. Where specialised knowledge is needed, BioMar may engage external experts, such as legal counsel, auditors or technical specialists, under strict confidentiality obligations.

Possible outcomes include corrective actions, disciplinary measures, remediation for affected individuals or communities, improvements to controls and procedures, and, where required, reporting matters to competent authorities.

In line with EU requirements, BioMar will provide feedback to the reporter within a reasonable timeframe and no later than 60 days from acknowledgement, or within the extended timeframe permitted by law for complex cases. Feedback will be highlevel and will not compromise confidentiality, data protection or the integrity of the investigation.

From the date of submission, BioMar aims to complete investigations and communicate outcomes within 60 days where possible. If a case cannot be resolved within this period due to complexity or external constraints, the delay and reasons will be documented, and, where feasible, an update will be provided to the reporter.

Should applicable local law set out other timeframes, BioMar will adhere to these.

Data protection, confidentiality and recordkeeping

BioMar complies with applicable data protection laws, including the EU General Data Protection Regulation (GDPR) and relevant local legislation, when processing personal data in connection with whistleblowing reports:

- Only personal data that is relevant and necessary to handle the concern will be collected and processed. Information that is manifestly irrelevant or excessive will be deleted or redacted.
- Access to case files is strictly limited to authorised persons who need the information to manage the report, conduct investigations or fulfil legal obligations.
- Personal data is stored securely and retained only for as long as necessary for the purposes described in this policy and to comply with legal and regulatory requirements, after which it will be anonymised or deleted.

Individuals whose personal data is processed in the context of a report, including reporters, persons accused and witnesses, have data protection rights such as access and rectification, subject to applicable law and balanced against the rights and freedoms of others and the integrity of investigations.

Awareness, training and culture

BioMar is committed to fostering a culture of openness, trust and accountability where concerns can be raised without fear. To support this, all employees receive information about the SpeakUp framework and their rights and responsibilities during onboarding and through regular communications and training.

Information about the SpeakUp Line is made available to suppliers, business partners and affected communities where relevant, including through contractual communications and engagement programmes.

BioMar may publish anonymised and aggregated information on whistleblowing cases and outcomes in internal or external reports, including sustainability disclosures, to demonstrate transparency, support learning and improve risk management.

Governance, review and related policies

This policy is approved by the Executive Management. It is reviewed regularly to reflect changes in laws, best practices, stakeholder expectations and learnings from case handling.

The following policies support the implementation of the BioMar SpeakUp Policy:

- Code of Conduct.
- Human Rights Policy.
- Responsible Sourcing Policy.
- Supplier Code of Conduct.
- Responsible Employment Policy.
- Health, Safety and Environment policies.
- Sanctions and Exports Controls Policy.
- Other relevant compliance policies and procedures applicable from time to time.

Version history		Owner and approver	
Version 1: 08-05-2026		Owner:	VP People, Purpose & Communication
Approval date: 08-05-2026		Approver:	Executive Management

Powered by Partnership
Driven by Innovation

www.biomar.com