

Acentio Whistleblower Policy

Adopted by the Management of Acentio A/S – 23 October 2025

1. Purpose

The purpose of this Whistleblower Policy is to provide employees, business partners, and other stakeholders of Acentio with a safe and confidential channel to report serious concerns that may constitute violations of applicable law, internal guidelines, or Acentio's values.

The policy aims to:

- Prevent and uncover unethical or unlawful conduct
- Protect whistleblowers against retaliation
- Strengthen transparency and accountability in Acentio's business operations

2. Scope

The whistleblower policy applies to:

- All current employees
- Former employees
- Business partners, consultants, and suppliers acting on behalf of Acentio

3. Reportable Concerns

The policy is intended for serious matters, including but not limited to:

- Breaches of applicable legislation (e.g., financial crime, corruption, data breaches, environmental law, anti-competitive practices)
- Sexual harassment, discrimination, violence, or threats
- Serious violations of internal policies or ethical standards
- Deliberate misrepresentation of customers, partners, or authorities
- Attempts to conceal any of the above

Less severe matters such as cooperation difficulties, workplace environment issues, or individual HR cases must be handled through ordinary channels (e.g., immediate manager, Health and Safety Committee, or HR).

4. Reporting

Reports may be submitted anonymously or with disclosure of identity, depending on the whistleblower's preference.

Reports can be made via:

- Online form: www.acentio.com
- E-mail: whistleblower@acentio.com

All reports are received and handled confidentially by Acentio's Whistleblower Unit, consisting of representatives from management and HR without conflicts of interest.

5. Confidentiality and Protection

Acentio ensures full confidentiality regarding the whistleblower's identity, unless disclosure is required by law.

No whistleblower who reports in good faith will face adverse consequences such as:

- Dismissal
- Demotion
- Threats or harassment
- Discrimination

Retaliation against whistleblowers is considered a serious breach of duty and may result in disciplinary measures.

6. Process

The Whistleblower Unit follows this process:

1. Receipt and Acknowledgement – Confirmation of receipt within 7 days.
2. Assessment and Investigation – The case is assessed and, if relevant, investigated further.
3. Feedback – The whistleblower is informed of the status and potential outcome no later than 3 months after submission.
4. Closure – The outcome is documented, and any necessary measures are implemented.

7. Data Retention and Protection

All information is processed in accordance with applicable data protection legislation (GDPR). Cases are retained only for as long as necessary for case handling and documentation.

8. Communication and Follow-Up

The policy is published on our website www.acentio.com, in our employee handbook, and via internal communication channels.

Management is responsible for:

- Ensuring awareness of the scheme
- Making sure employees know how to use it
- Reviewing the scheme annually for relevance and effectiveness

9. Acentio's Ethical Foundation

We believe that transparency, ethics, and accountability are prerequisites for strong collaboration – both internally and with our customers.

Acentio's whistleblower scheme is therefore an integral part of our compliance framework and value-based business culture.

Contact us If you have questions regarding this policy or its procedures at:
whistleblower@acentio.com.