

WHISTLE BLOWER POLICY

Gabriel Holding A/S

Purpose

As a global company Gabriel is committed to doing business in accordance with the law and high ethical standards thereby promoting a corporate culture that focuses on correct behavior.

This whistle-blower policy covers all Gabriel Group companies and aims to:

- provide a reporting channel for Gabriel stakeholders enabling them to raise serious and sensitive concerns anonymously through an impartial and independent third party; and
- re-assure that the persons raising a serious concern in good faith will be protected from reprisals or retaliation.

This policy describes the principles and procedures of the Gabriel whistleblowing scheme and Hotline.

Scope

The whistle-blower Hotline is a tool for Gabriel employees and business partners to report criminal offences and other serious violations of laws and regulations done by Gabriel employees or third parties interacting with Gabriel, and which due to the nature of the concern, cannot be reported through the normal reporting lines. Relevant topics to report through the whistle-blower Hotline includes:

- serious, potentially illegal activities, such as bribery, money laundering, corruption, fraud, conflicts of interest, insider trading, competition law or breaches of trade sanctions; and
- serious threats to health, safety and environment; and
- physical violence, sexual offenses and discrimination.

Less serious issue which cannot be reported through the Hotline are difficulties in cooperation, dissatisfaction with working conditions such as wages, violation of internal policies (smoking/alcohol) e.g. Such issues are to be reported through the normal reporting lines.

Who can use the Hotline

Reports can be submitted by Gabriel employees, and external stakeholders.

How to submit a report to the Hotline

The whistle-blower Hotline is administered by the Danish law firm DLA-Piper, and all reports will initially be received by an entrusted specialist lawyer of DLA-Piper, who evaluates if such reports are within the scope of the whistleblowing scheme.

If you want to raise a concern through the whistle-blower Hotline please send an email to the following address: Whistleblower.Gabriel@dk.dlapiper.com

Please be advised, that the process safeguards your anonymity on different levels, as you can either:

- write directly that you wish to be anonymous (DLA-Piper will then delete personally identifiable information before sending the report to the Compliance Function (currently consisting of the CEO and Legal Counsel of Gabriel)); or
- disclose your name and contact information to DLA-Piper only. This is always appreciated as it makes an investigation easier. (DLA-Piper will then delete personally identifiable information before sending the report to the Compliance Function); or

- chose not to be anonymous. Please note that the report will still be treated confidential, but there is a risk that you could be called in as a witness if the investigation results in litigation.

If the report involves executive management of Gabriel, the report will be forwarded to the chairman of the Board of Directors of Gabriel Holding A/S. In all other cases, the report will be forwarded to the Compliance Function.

If a report is within scope of the whistleblowing scheme, it will be investigated and dealt with according to the internal whistle-blower guidelines.

People who knowingly and in bad faith report another person are not protected by the whistleblowing scheme. Persons reporting in bad faith may be subject to civil, criminal, administrative and disciplinary sanctions including termination of employment.

Follow-up on your concern

For investigation purposes the whistle-blower will not be kept informed about the progress and outcome of a submitted report.

If you believe that you have been retaliated against for reporting or participating in an investigation, you should immediately contact the Hotline. All such reports will be investigated confidentially.

Protection of personal data

Gabriel Holding A/S, Hjulmagervej 55, DK-9000 Aalborg, Denmark, is data controller of the whistle-blower Hotline. Gabriel will process your personal data in accordance with the General Data Protection Regulation (GDPR – EU) and the Danish Data Protection Acts supplementary provisions.

Deletion of data

If the report is handed over to the authorities, the internal information about the case is immediately deleted when the case is closed by the authorities. If the case results in disciplinary sanctions against the reported employee, or other factual reasons for keeping the information about the reported employee, such information will be kept in the employee staff directory. Such information is then kept for 5 years after termination of employment.

Information about the registration to the reported person

Gabriel is obliged to inform the reported person about the issue reported. However, it will be individually evaluated when the reported person will be informed, in order to avoid potential obstruction of the investigation and gathering of evidence.

Questions

Any questions regarding this policy or the whistle-blower Hotline may be directed to the PA to CEO, currently Gitte Willum Borup, phone: +45 40544881 or email giwbo@gabriel.dk.

The Executive Management of Gabriel Group, 21 October 2025

CEO, Anders Hedegaard Petersen

CCO, Claus Møller