TIPICO WHISTLEBLOWER POLICY

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DOCUMENT CONTROL

0.1. Target Audience

All Tipico Group employees, business partners and relevant stakeholders of the Tipico entities.

0.2. Classification

This document is classified as „PUBLIC".

0.3. History

Version	Modifications	Date	Type	Responsible
1.1	Draft	16/10/2014	Draft	MS
1.2	Approval of Director of HR	22/10/2014	Draft	Director of HR
1.3	Review by Information and Consultation Representative	28/10/2014	Draft	Consultation Representative
2.0	Released	04/03/2015	Release	Director of HR
3.0	External Ombudsman	29/03/2016	Release	Head of CR
3.1	Review by Ombudsman, confirmed by Tipico Legal Department.	06/09/2017	Release	Head of CR
3.2	Review by Reporting Officer, Confirmed by Information and Consultation Representatives in Malta and Croatia, B&T and C2D	28/11/2023	Draft	Whistleblower Reporting Officer
3.3	Released	28/11/2023	Release	Whistleblower Reporting Officer
4.0	Review and update of newly appointed Whistleblower Reporting Officer	April 2025	Release	Whistleblower Reporting Officer
4.1	New policy template	July 2026	Release	Whistleblower Reporting Officer

0.4. Revision

The policy is reviewed and adapted, when found necessary.

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1. APPLICABILITY

This Whistleblower Policy is applicable to all employees, business partners of companies belonging to the Tipico Group based in Europe (hereinafter the "Tipico Group", the "Group" or "Tipico") and other relevant stakeholders, unless specific local policies have been implemented. Please refer to the Reporting Officer (as per information provided above) in case of any uncertainties.

In Europe, the Tipico Group has direct or indirect subsidiaries in various countries, there are different regulations concerning Whistleblowers. This policy does not intend to change (extend or limit) the scope of the local regulations applicable to the different locations and subjects to whom it is addressed. Where local regulations differ from what is stated in this document, it must be understood that the law will prevail in all cases.

2. DEFINITIONS

"Whistleblower" means any employee, business partner or other relevant stakeholder who makes a disclosure of wrongdoing occurring within the Tipico Group to the Reporting Officer or the relevant authority.

"Whistleblowing" means the reporting of suspected or actual wrongdoing by a whistleblower.

"Reporting Officer" is the Tipico Group employee appointed by the Top Management to give Whistleblowers a protected reporting channel for possible illegal activities. Whistleblowers can contact this impartial individual on a strictly confidential and anonymous basis if they have observed any improper business practices in the Company. The Reporting Officer can be reached through the Whistleblower Portal (linked) or directly via email. The persons entrusted with this role must be impartial, independent and lack any conflict of interest. They are bound to confidentiality and must guarantee the anonymity of the Whistleblower whenever this is required, in the terms stated below ("General").

"Top Management" means a person or group of people who direct(s) and control(s) an organisation at the highest level.

"Wrongdoing" means (an) action(s) or omission(s) that can cause harm which can have happened in the past, is/are currently happening or can happen in the future. This can include but is not limited to the following:

- Breach of law (national or international), such as fraud, corruption including bribery;
- Breach of the Group's or other relevant code of conduct, breach of Group policies;
- Gross negligence, bullying, harassment, discrimination, unauthorised use of funds or resources, abuse of authority, conflict of interest, gross waste or mismanagement;
- Actions or omissions resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work practices or the public interest.

3. GENERAL

Tipico's Top Management is committed to maintaining an open culture with the highest standards of honesty and accountability, where employees, business partners and other relevant stakeholders can report any legitimate concerns in confidence. Tipico takes all malpractice very seriously, and this document sets out the procedure by which employees can report legitimate concerns.

Whistleblower Portal

Whistleblowers do not have to fear any negative consequences of discriminatory or disciplinary nature for making a report, provided that the report is made in good faith. The aim is to ensure that a person's career is not in any way harmed or hindered as a result of their disclosure. Moreover, Tipico will adhere to any applicable laws providing for further protection of Whistleblowers. Any reprisal or similar action taken against a Whistleblower because they have made a disclosure in good faith may be regarded as gross misconduct and may result in disciplinary action. Confidentiality of reports will be preserved and Tipico will make every effort to keep the Whistleblower's identity and their reports confidential unless:

- The Whistleblower has given their consent;
- Disclosure is necessary for compliance with a legal obligation to which the Company is subject;
- Disclosure is required for the Company or law enforcement agencies to efficiently investigate the report.

4. DATA PROTECTION

Tipico adheres to applicable data protection laws.

Tipico will notify the individuals whose conduct has been reported upon receipt of a credible complaint that leads to an investigation, in compliance with applicable data protection laws. Individuals being subject to whistleblowing reports may, for instance, be informed of the alleged facts and of the person in charge of handling the report. The identity of the Whistleblower will not be disclosed unless they have given their consent, or this is strictly necessary for compliance with a legal obligation to which Tipico is subject or for other legitimate purposes and furthermore permitted by applicable data protection and labour laws.

The records of all investigations conducted on the basis of the reports will be treated confidentially. They will be stored in accordance with applicable data protection and labour laws and will be deleted after expiry of an adequate and applicable retention period, unless deletion is prohibited by applicable laws.

Records that relate to pending disputes or investigations are generally not deleted. In such cases, the information must be stored for the duration of the respective dispute or investigation or even longer, if required and permitted under applicable data protection laws.

5. ACTIONS TO BE TAKEN BY THE PERSONS ADDRESSED IN THE POLICY

If anybody knows, or suspects, that some wrongdoing is occurring within the Group, they should raise the matter immediately through the regular reporting channels (e.g. STR forms for concerns regarding money laundering; reports to line managers for employees; reports to their point of contact in Tipico for external stakeholders). If the person has concerns about using these channels or does not know whom to approach, he or she can contact the Reporting Officer through the Whistleblower Portal.

Tipico expects individuals to report established or soundly suspected breaches of applicable laws, regulations and provisions and specified internal guidelines that they have become aware of in the course of their employment or relationship with the Group. Tipico expects anybody to report in particular the following, in line with this policy, unless their local applicable regulation states otherwise:

- Criminal conduct relating in any way to the business or interest of Tipico;
- Violation of applicable national and international laws, regulations and provisions, in particular with regard to corruption, fraud, fraudulent or deliberate errors in connection with our books and records, conflicts of interest, fair competition and money laundering (please also note that there is a process for suspicious transaction reports);
- A breach of health and safety legislation.

6. ACTIONS TO BE TAKEN BY THE REPORTING OFFICER

The Reporting Officer does a first plausibility check and might follow up with the Whistleblower (if their identity is revealed) in order to decide whether the information received is sufficient to start the investigation.
The Reporting Officer will keep the identity of the Whistleblower strictly confidential insofar as this is and to the extent permitted by applicable laws, in particular by data protection and labour law requirements. However, it is still possible that the Whistleblower's role as the information submitter might become apparent to Tipico and/or to third parties during later investigations of evidence reported. In any case the Reporting Officer will make every effort to keep the Whistleblower's identity and/or their reports confidential, unless:

- The Whistleblower has given their consent;
- Disclosure is necessary for compliance with a legal obligation to which the Company is subject;
- Disclosure is required for the Company or law enforcement agencies to efficiently investigate the report.

7. ALERTING OUTSIDE BODIES TO A POTENTIAL WRONGDOING

If reporting lines and processes within the Group cannot be followed, a Whistleblower should always, in the first instance, refer to the Reporting Officer regarding a potential wrongdoing. Only if the internal channel fails to take action, information about potential wrongdoings shall be disclosed to relevant external bodies (e.g. regulatory authorities).

8. CONTACTING THE MEDIA

The media is not a relevant external body. Allegations about the Group must not be raised with the media. Contacting the media may be tantamount to a breach of confidentiality under the terms of the employment contract.

9. PROTECTION AGAINST DETRIMENT

As per regulations, protection against detriment is only granted if the disclosure is made under the terms of the law. Failure to notify the Group when reasonably aware or certain of an occurrence included in the list of incidents set out above may be regarded by the Group as misconduct and may be tantamount to a breach of contract. Failure to notify internally (i.e. to the line manager or Reporting Officer) before notifying externally without good cause is also regarded as misconduct.

The employee may only disclose information that is true to the best of his or her knowledge. The dissemination of false information is a criminal offence in many countries.