



## SHARPLINK GAMING, INC.

### Whistleblower Policy

#### 1. General Policy

SharpLink Gaming, Inc. (together with its subsidiaries, if any, the “*Company*”) is committed to adhering to the highest standards of honesty and integrity. As part of this commitment, the Company strives to:

- Act ethically at all times;
- Properly manage Company resources;
- Conduct business in compliance with the Company’s Code of Conduct;
- Prevent corporate fraud and illegal or questionable conduct by the Company’s officers, directors, employees, and affiliates;
- Protect the health and safety of the Company’s employees and the public at large;
- Comply with all applicable laws, rules, regulations, accounting standards, accounting controls, and audit practices of all federal, state, and local governments (United States and foreign) and other private and public regulatory agencies;
- Ensure full, fair, accurate, timely, and understandable disclosure of financial information;
- Ensure that effective internal accounting and disclosure controls and procedures are established and maintained;
- Ensure that officers, directors, and employees of the Company, and any person acting under their direction, do not take or allow others to take any action to fraudulently influence, coerce, manipulate, or mislead the Company’s independent auditor for the purpose of rendering the Company’s financial statements materially misleading; and
- Address any matter of concern that any officer, director, employee, or stockholder of the Company, or any other interested person, believes may adversely affect the Company.

#### 2. Receipt and Treatment of Complaints

The Company requests that any act or omission that is not consistent with the Company’s standards of honesty and integrity set forth above or the Company’s Code of Ethics be reported promptly. Accordingly, any individual with a complaint or concern about the Company’s governance, corporate conduct, business ethics, compliance with laws or regulations or financial practices (including accounting, internal accounting controls, or auditing matters) should submit that complaint or concern by any of the following means:

- Reporting the complaint or concern via one of the following methods:
  - Website: <https://report.syntrio.com/sharplink>
  - Anonymous Reporting App: Keyword: sharplink
    - Detailed app instructions download [here](#)
  - Toll-Free Telephone:
    - English-speaking USA and Canada: 855-895-4057
    - Spanish-speaking USA and Canada: 800-216-1288
    - Spanish-speaking Mexico: 800-681-5340
    - French-speaking Canada: 855-725-0002
  - E-mail: [reports@syntrio.com](mailto:reports@syntrio.com) (must include company name with report)
  - Fax: 215-689-3885 (must include company name with report)

Individuals who submit complaints or concerns are encouraged to provide as much specific information as possible.

The Company will take appropriate steps to maintain the confidentiality of the reporting individual's identity, if disclosed, to the extent that it can do so consistent with the Company's obligations to investigate and remedy the matter and, if appropriate, to report the matter to government officials. All reports will be investigated.

The Company strongly encourages you to speak up if you have concerns.

### **3. No Retaliation**

The Company shall not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee of the Company for submitting a good faith complaint or concern. Any employee of the Company who engages in any such retaliatory conduct will be subject to immediate disciplinary action, including potential termination of employment. In addition, the Company will comply with all applicable laws pertaining the submission of complaints or concerns.

### **4. Interpretation and Enforcement; Retention**

The Audit Committee of the Board of Directors is responsible for overseeing the interpretation and enforcement of the procedures set forth in this policy.

The Chief Financial Officer will maintain, in accordance with the Company's document retention policies and procedures, copies and a log of all complaints or concerns submitted under this policy and track the receipt, review, evaluation and resolution of each such complaint or concern.

**5. Amendment**

The Company reserves the right to amend, supplement or discontinue this policy at any time and without prior notice.

**Date Effective: September 19, 2025**