



## **Anti-Bribery and Anti-Corruption Policy**

Morliny Foods Holding Ltd. and its subsidiaries (collectively Morliny Foods Holding) adhere to the Policy that one of Morliny Foods Holding's primary corporate obligations is to comply with the letter and spirit of all applicable laws prohibiting bribery and corruption in the countries in which they operate. Morliny Foods Holding operates internationally both through foreign subsidiaries and joint ventures and through exports in international markets. Compliance at Morliny Foods Holding means complying with all laws of the countries, in which Morliny Foods Holding operates, including the UK Bribery Act 2010. ("UKBA").

### **1. Purpose and Scope**

Corruption and bribery can take many forms and our Anti-Bribery and Anti-Corruption Policy (hereinafter referred to as "the Policy") provides guidance to ensure that you comply with all laws prohibiting the giving of bribes and other improper payments, gifts or actions offered to anyone, including public officials.

**Compliance with this Policy is a condition of your employment. The anti-bribery and anti-corruption policy is designed to protect honest business dealings and fair competition as well as the economic interests of Morliny Foods Holding.** Corruption can cause significant legal and reputational risks for Morliny Foods Holding and for individuals, including high fines and prison sentences. The occurrence of corruption can contribute to hindering the economic development of a company.

Morliny Foods Holding is committed to providing adequate resources to enforce this Policy. If you have questions or concerns about any of the information contained in this Policy, please contact your local Legal Department or Compliance Department.

**If there is no local Legal or Compliance Department in the company's structure, the HR Department takes over the responsibility for the Policy. In such situation when the local Legal or Compliance Department is mentioned in this Policy it means HR Department**

### **2. Application**

All employees, managers, and members of the supervisory boards of Morliny Foods Holding and its subsidiaries, or entities under its control, are required to refrain from any form of corruption or bribery, irrespective of citizenship, residence, or location. Any subsidiary or company controlled by Morliny Foods Holding Ltd must adopt this Policy.



This Policy also prohibits corrupt or bribery payments by any Business Entity or its consultants acting on behalf of Morliny Foods Holding, including intermediaries, suppliers, distributors, agents, consultants and contractors. Any Employee who engages a Business Entity acting on behalf of Morliny Foods Holding is responsible for ensuring that the Business Entity fully understands and complies with this Policy.

### 3. Key Definitions

**Agent-** any third party or entity that an Employee engages to act on behalf of Morliny Foods Holding, including an agent, consultant, lawyer, accountant, lobbyist, representative, distributor, contractor, subcontractor or broker.

**Anything of Value-** any item or benefit, including but not limited to cash, cash equivalents (such as gift cards, gift certificates, rebates, and discounts), other goods, loans, gifts, hospitality (including tips, entertainment expenses, meals, drinks, transportation, lodging, tickets to sporting events, concerts, theatre, galas, or other events, and per diem allowances for official travel or personal holiday trips), personal favours, charitable or political donations, as well as the proposals of business or employment opportunities (including internships).

**Business Entity-** any private or public company with which Morliny Foods Holding does or may do business and any employee or associate of such company.

**Business Advantage** - any advantage granted or provided by a Public Official, including sales, purchases, provision of services, permits, certificates, audits, visas, confidential information, tax benefits, customs clearance, licenses, permits, activities to hinder the actions of competitors, or actions to secure services, to which Morliny Foods Holding is not legally entitled.

**Employee-** Any person employed by Morliny Foods Holding on the basis of an employment contract, civil contract, appointment or cooperating with Morliny Foods Holding on a permanent basis.

**Facilitating Payments-** Payments made to accelerate the execution of routine, non-discretionary administrative actions to which Morliny Foods Holding or the Employee is legally entitled, including the acquisition of licenses or permits, processing official documents, or facilitating postal or municipal services. Facilitating Payments never include payments made to obtain or maintain an activity aimed at obtaining an improper Business Advantage.

**Public Official-** A Public Official for the purposes of this Policy is defined as broadly as possible.

The following persons may fall into the category of Public Official, appointed or elected:



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- a public official at the national, regional or municipal level or broadly defined state or government-controlled companies, including members of legislative bodies, persons holding leading positions in state institutions, employees of administrative and judicial bodies, whether appointed or elected,
- an official or employee of a public international organisation, such as the United Nations or the World Bank,
- an employee or representative of any state, regional or municipal institution, or one controlled by them. Such institutions include, but are not limited to, central banks, the veterinary inspectorate, state investment funds, state and public hospitals, universities any other enterprises that are owned or controlled by the institutions. "State control" can be implemented in a number of ways and is not limited to situations where the state is the majority shareholder,
- a person acting in a broadly official capacity or on behalf of such a government, department, agency or public international organisation, including members of any of the country's military services,
- a person performing a public function for a foreign country, territory, public agency or public enterprise, whether appointed or elected,
- officer and employee of political parties, candidate for political office, employee of state bodies, including employee of ministries, state agencies, administrative tribunals and public councils,
- a member of the royal family or,
- child, spouse, parent, sibling or other relative, and an individual acting officially or individually on behalf of one of the above.

In the event of doubt as to whether someone may be deemed to be a Public Official, or whether the proposed action may relate to the prohibition on giving Anything of Value to a Public Official by this Policy, please contact your local Legal Department or Compliance Department.

**Morliny Foods Holding** - Morliny Foods Holding Limited and its subsidiaries, including any joint venture activities.

#### 4. Rules

- a) **Morliny Foods Holding has a zero-tolerance approach to corruption and bribery as well as to violations of this Policy.**
- b) **Prohibited payments.** No Employee or Agent shall promise, offer, authorise or transfer Anything of Value, directly or with the assistance of intermediary Business Entities, to a Public Official or Business Entity for the purpose of starting or maintaining a business, encouraging the improper performance of someone's business duties or obtaining an improper Business Advantage. Likewise, no Employee, Business Entity or Agent shall solicit





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and accept or attempt to accept a bribe, commission or other improper advantage in connection with the business of Morliny Foods Holding. If a Government Official or Business Entity requests, directly or indirectly, the delivery of Anything of Value, the local Legal Department or Compliance Department must be notified immediately.

- c) **Business hospitality, meals and gifts.** Payments made by Employees, Business Entities, or Agents of Morliny Foods Holding for gifts, travel, meals, or entertainment to government officials pose substantial liability risks and should be treated as a “red flag” upon receipt of any request or offer. It is not permissible to offer any manifestation of business hospitality to the Public Official in order to influence the Public Official's decision. Before giving any business hospitality or gift to a Public Official, the local Legal Department or Compliance Department should be contacted to assess the circumstances. The Legal or Compliance Department communicates a report about the assessment made and its recommendation to the Management Board. Prior written approval from the Management Board is required before giving any business hospitality or gift to a Public Official. **Engaging Agents.** Morliny Foods Holding can engage Agents, only after:
- assessing the risk of potential cooperation by the local Legal Department or the Compliance Department and taking appropriate action, e.g. carrying out verification (“due diligence”),
  - only on the basis of a written agreement whereby the Agent undertakes to comply with this Policy,
  - the definition of the scope of the service to be provided and the cost principles to be borne by the Agent,
- d) **Reimbursement of expenses.** Reimbursement of expenses to a Public Official or their family member, whether directly or through an Agent or Business Entity, is prohibited.
- e) **Facilitating Payments.** Payments that expedite the progress of matters, which are ~~low value~~ payments usually made to Public Officials to obtain approvals or permits more quickly, are not permitted under this Policy. Morliny Foods Holding does not allow Employees, Agents or Business Entities to make such payments. Any Employee or Agent who is aware of a request for such Facilitation Payment must immediately notify the local Legal Department or Compliance Department in writing.
- f) **Political contribution.** Employees, Agents or Business Entities may not make any political contributions on behalf of Morliny Foods Holding or use the resources, directly or indirectly of Morliny Foods Holding for the benefit of any politician, candidate and for the benefit of a political campaign or party.



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- g) **Charitable donations or sponsorships.** Employees of Morliny Foods Holding may not make donations to charitable organisations, if the donation is made for the purpose of starting or maintaining a business or obtaining an improper Business Advantage. All charitable donations and sponsorships on behalf of Morliny Foods Holding must be approved in advance by the local Legal Department or Compliance Department or Management Board (If there is no local Legal or Compliance Department in the company's structure, or if, depending on the internal organization of each subsidiary, approval is not the responsibility of the legal or compliance department). **Hiring and promoting related candidates.** Morliny Foods Holding may not hire a job candidate associated with a Public Official or Business Entity for the purpose of starting or maintaining a business or obtaining an improper Business Advantage.
- h) **Conflict of interest.** A conflict of interest may arise when an Employee or Agent may personally benefit from a decision made on behalf of Morliny Foods Holding. Such conflict can undermine the ability to make impartial decisions and can create the appearance of bribery or another inappropriate conduct. Employees and Agents must be mindful of potential conflicts where Anything of Value is offered or accepted during a transaction with a Business Entity.
- i) **Handling of books, records and internal controls.** Employees must keep accurate books, records and accounts including, but not limited to, documents relating to transactions with Agents and Business Entities acting for Morliny Foods Holding. Record-keeping requirements are to be understood as applying generally accepted accounting principles. It is a breach of this Policy to record false or fictitious information in the books and records of Morliny Foods Holding in whole or in part, or otherwise to misrepresent the true nature and amount of a transaction.  
Even a small cash fund can be considered an "off-book bribe fund" if it is not properly recorded in the books and records of Morliny Foods Holding.
- j) **Lobbying.** Before entering into a lobbying agreement, written approval must be obtained from the Management Board based on the local Legal Department or Compliance Department assessment. Ensure that the lobbying firm complies with all legal requirements and the principles of this Policy. All lobbying agreements must be fully documented and include clear and detailed retainer agreements, lobbyist invoices and work product documentation. We are not allowed to employ a Public Official or any of their relatives to conduct lobbying or engage politically on behalf of Morliny Foods Holding.



## 5. Penalties

Failure by an Employee to comply with this Policy will be treated as a serious disciplinary offence and may result in termination of the contract. Failure by an Employee to disclose violations of this Policy by other Employees or Agents is also grounds for disciplinary action. Furthermore, Employees may be subject to civil or criminal sanctions, including substantial fines and imprisonment, in the event of a violation by the Employee of the legal provisions that form the foundation of this Policy.

## 6. High Risk Factors- Red Flags

In order to ensure compliance with this Policy, all Employees and Agents must be aware of the presence of factors or areas at high risk of bribery or other behaviour in breach of this Policy. Below is an illustrative list of factors that constitute a high risk:

- conducting business in countries or with companies from countries known to be at high risk of corruption,
- the Agent's or Business Entity's poor or questionable reputation, including evidence of previous allegations, arrests, convictions, litigation and negative media coverage,
- Agent and Business Entity with little or inadequate experience and insufficient staff and/or resources in relation to the services offered,
- Business Entity recommended by a Public Official, who can expedite the acquisition of permits, licenses, etc.
- Public Official or Business Entity demanding gifts, presents or Anything of Value,
- Business Entity or Agent refusing to sign a contract, in which they undertake to specify the scope of the service offered,
- Business Entity requests the use of an incorrect payment method (e.g. indirect payment to an account in another country, payment in cash or payment to the account of an unrelated party),
- Public Official or a member of his/her family requests a donation or sponsorship to a Business Entity, foundation, association related to him/her directly or indirectly,
- Business Entity newly established or without references,
- a request for specific payment terms, including cash only, success fees, use of personal bank accounts, payments in advance, payments to a third party or payments directed to a tax haven,
- payment terms that include rates, commissions or premiums above market conditions.





## 7. Reporting And Investigating Of Violations

If you observe, are aware of, or suspect a violation of this Policy, you are required to report the concern. Employees raising such concerns in good faith should not fear reprisals.

Whenever you become aware **of a potential violation of this policy**, you should report it **to the whistleblower channel** operating in the area or country where Morliny Foods Holding operates.

Any reports of misconduct and breaches of this Policy will be investigated. The investigation should include an assessment of the root cause of any deficiencies identified. In addition, the results of any investigation, including any disciplinary and corrective action taken, shall be documented and include a statement of reasons.

## 8. Audit

Audit Department verifies implementation and execution of the rules set out in the Anti-Bribery and anti-corruption policy.

## 9. Training

The Legal or Compliance Department provides annual training on Anti-Bribery and anti-corruption policy.

The training covers the following groups of employees; Members of the Board; Top Management; Department Managers at Headquarters and Plants; Sales and Marketing Department; Purchasing Department; Legal and Compliance Department; PR Department; Technical Department - employees participating in investment and purchasing processes.

The Legal or Compliance Department requests from HR Department, a list of employees who are required to participate in the training to the Legal or Compliance Department, by the end of January of each year. Following this, the necessary trainings are being scheduled.



Luis Cerdan

CEO Morliny Foods Holding Limited

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