



Anti-Money Laundering (AML) Policy

1. Purpose and Scope

Morliny Foods Holding Ltd. and its subsidiaries (collectively Morliny Foods Holding) is committed to **prevent the use of their operations for money laundering, terrorist financing or other illicit activities.**

This policy applies to all employees, managers, subsidiaries, and third-party partners operating on behalf of Morliny Foods Holding within the EU and UK and any jurisdiction where we do business.

2. Legal Framework

Each company will assess their status in the scope of EU Directive 2015/849 (4th AML Directive) and 2018/843 (5th AML Directive) as well as of national AML legislation applicable in each country of operation and will comply with those regulations.

3. Definitions

- **Money Laundering:** The process of concealing the origin of illegally obtained money.
- **Terrorist Financing:** Providing financial support to individuals or groups engaging in terrorism.

4. Key Provisions- Suspicious Activity Reporting (SAR)

- All company's transactions are recorded in the accounting system based on source documents, taking into account the appropriate control system and a defined approval strategy.
- Companies exercise due diligence to identify unusual or suspicious activities in order to prevent money laundering or terrorist financing.
- Managers and Treasury/Finance employees must escalate unusual or suspicious activity to the Compliance/Legal Officer.



MORLINY FOODS

- Reports are submitted to Management Board or/and to local financial institutions where required, in accordance with local law.

5. Governance and Responsibilities

- **Compliance/Legal Officer or HR** (if there is no Compliance/Legal Officer in the company's structure): maintains AML policies (if required by local law), provides training, reviews alerts, and files reports in accordance with local law.
- **Treasury/Finance Managers**: ensure team compliance and escalate concerns, ensure due diligence to identify unusual or suspicious activities.
- **Treasury/Finance Employees**: participate in training and report suspicious activity.

6. Training and Awareness Plan

- **Annual mandatory AML training** for all staff involved in payments: Management Board, Managers of Department, Treasury/Finance Managers, Treasury/Finance Employees, Legal/Compliance Department

7. Monitoring and Review

- Internal audits will verify the application of this policy across business units.

For questions or reporting concerns, employees must contact the Compliance/Legal Officer directly or via the internal whistleblower system.



Luis Cerdan

CEO Morliny Foods Holding Limited

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