



Labor Rights and Workplace Policy

For Morliny Foods employees are of great value and the key to our success. By establishing this policy Morliny strives to provide a workplace where employees can fulfil their potential in a safe and open workplace.

At Morliny Foods, we are committed to fostering a safe, respectable, inclusive and fair working environment for all employees while ensuring respect for fundamental human and labor rights throughout our operations and supply chain.

Scope

This policy outlines the company's commitment to ensuring fair labor practices, upholding employee rights and maintaining a respectful and safe workplace environment.

The present policy applies to all employees of Morliny Foods, including full-time employees, part-time contract workers and temporary workers, across all departments and locations. It also extends to third-party vendors and contractors while working on company premises or conducting business on behalf of the company.

Alignment with ESRS and Other Regulatory

This policy aligns with European Sustainability Reporting Standards, particularly ESRS S1 – Own Workforce, ensuring transparency on labor practices, working conditions, and workers' rights.

It also reflects key principles from international frameworks including the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

Compliance with the Corporate Sustainability Reporting Directive (CSRD) is embedded, ensuring our labor policies support broader ESG disclosures and responsible business conduct.

COMMITMENTS

1. Respect for Human and Labor Rights

- Prohibition of child labor and forced labor. Morliny Foods does not tolerate any form of forced or child labor.



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- Freedom of association, open social dialogue and the right to collective bargaining. Morliny Foods is committed to ensuring the employees the right to join or form trade unions and engage in collective bargaining without fear of retaliation or discrimination.
- Non-discrimination, equal treatment and opportunities for all in the workplace. Morliny Foods ensures no discrimination in hiring and employment practices with regards to race, gender, religion, age, physical ability, political opinion, social or ethnic origin or sexual orientation.

2. Fair Wages and Employment Conditions

- Ensure all employees are compensated fairly and in line with local laws, industry standards and adequate wage principles.
- Provide secure and fair employment contracts that comply with national labor laws and international standards.

3. Diversity, Equity, and Inclusion (DEI)

- Promote a culture of respect, equity and inclusion, ensuring no discrimination based on gender, ethnicity, religion, disability, or other protected characteristics.
- No harassment. The company provides a workplace that is free from any form of harassment, including verbal, physical and visual harassment.

4. Employee Development and Well-being

- Offer training and development programs to enhance skills and career progression opportunities for employees at all levels.
- Foster a positive work-life balance through flexible working arrangements.

5. Supply Chain Responsibility

- Ensure suppliers and contractors adhere to our Code of Conduct, which incorporates labor and human rights standards and principles.
- Conduct regular audits and assessments of suppliers to monitor compliance and address any identified issues.

6. National Labor Codes and Employment Acts

- We commit to respect specific local legislation, ensuring full legal compliance across jurisdictions.

7. Transparency and Reporting



- Report on social sustainability metrics, such as employee diversity, wage equity, training hours, health and safety performance, and human rights due diligence, in compliance with European Sustainability Reporting Standards (ESRS).
- Engage stakeholders, including employees, unions, and communities, through open dialogue and consultation.

Implementation and Accountability

This policy is embedded within our Human Resources Procedures and overseen by our ESG Committee. All employees, contractors, and suppliers are required to comply with the principles outlined in this policy. Progress is monitored through regular audits, employee feedback, and performance reviews, with findings reported to the Board of Directors annually.

Review

This policy is reviewed annually to ensure alignment with evolving labor standards, stakeholder expectations, and regulatory requirements, including updates to the CSRD framework.



Luis Cerdan

CEO Morliny Foods Holding Limited

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