



Whistleblowing Policy – Group Framework Statement

1. Purpose and Commitment

Morliny Foods Holding Ltd. and its subsidiaries (collectively Morliny Foods Holding) is committed to upholding the highest standards of ethics, transparency, and accountability across all areas of operation. This Whistleblowing Policy establishes a common framework that ensures all employees, business partners, and stakeholders can raise concerns about actual or suspected misconduct in a secure and confidential manner — without fear of retaliation.

2. Group-Wide Application

This policy sets the **Group level principles** that guide the development and implementation of whistleblowing mechanisms across all Morliny Foods Holding entities. All subsidiaries in all countries are required to adopt **local whistleblowing policies** that are:

- Fully **aligned with this Group Policy**
- Compliant with the **EU Whistleblower Protection Directive (Directive (EU) 2019/1937)**
- Consistent with applicable **national legislation** and labor laws

3. Scope of Reporting

Reports may concern (but are not limited to):

- Fraud, bribery, or corruption
- Money laundering or financial misconduct
- Environmental, health, or safety violations
- Discrimination, harassment, or abuse
- Breaches of internal codes, laws, or ethical standards

If, according to national legislation or local whistleblowing policies, certain types of reports are not subject to whistleblowing system, such reports will be forwarded to the appropriate units and investigated in accordance with applicable company's procedures.



4. Key Principles

- **Confidentiality:** All reports are treated confidentially, and the identity of the whistleblower is protected to the fullest extent permitted by law.
- **Non-retaliation:** Morliny Foods Holding strictly prohibits retaliation against anyone who raises a concern in good faith.
- **Independence:** The compliance/legal function or HR function (if there is no compliance/legal function in the company's structure) is responsible for overseeing the process, independent of line management influence.
- **Fairness:** All reported matters are investigated impartially, with respect for the rights of all parties involved.

5. Implementation Responsibilities

- **Local Entity Responsibilities:**

Each Morliny Foods Holding company is responsible for implementing and maintaining an operational whistleblowing policy and procedure, adapted to their jurisdiction. This includes:

- Establishing appropriate **reporting channels** (e.g., email, hotline, digital platforms)
- Appointing a local compliance/legal point of contact or HR point of contact (if there is no compliance/legal function in the company's structure)
- Ensuring **accessibility for employees and third parties**
- Ensuring the protection of the whistleblowers against retaliation
- Promoting the system through employee communication and onboarding

- **Group Oversight:**

The Governance Officer ensures coherence of the whistleblowing framework, monitors implementation progress across entities, and provides guidance and annual reporting to leadership, through our quarterly ESG reports.

6. Training and Awareness

- Mandatory annual **training for employees** on how to recognize and report misconduct
- Integration of whistleblower protection topics in **onboarding programs**



7. Review and Reporting

- This policy is reviewed **annually** by the Governance Group
- KPIs (e.g., number of reports, resolution time) are tracked at group level, ensuring transparency and continual improvement



Luis Cerdan

CEO Morliny Foods Holding Limited

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