FLORA Food Group™

Whistleblowing Policy (SpeakUp Policy) Policy No. LEG 3

April 2026 | Version 2.0

1. Purpose

At Flora Food Group, we are committed to fostering a culture of openness, transparency and trust. Integrity and responsibility are at the heart of everything we do. This means conducting all our business activities fairly, honestly and in accordance with our principles.

Our values and business principles are set out in our Code of Conduct. The Code of Conduct explains who we are, how we work and the standards of behaviour expected of everyone across our operations worldwide, without exception.

If you suspect that our Code of Conduct is being, or is about to being, breached, we strongly encourage you to “Speak Up” and report your Concerns.

2. Definitions

Concern that needs to be reported

- any violation of the Flora Food Group Code of Conduct;
- any violation of laws and regulations (e.g., competition law);
- misbehaviour regarding accounting;
- fraud and bribery;
- intentionally providing incorrect information to public bodies;
- criminal offences; and
- discrimination and harassment

In good faith

Done with honest belief that wrongful or unlawful activity may have occurred.

Retaliation:

An adverse action performed directly or through others that is aimed to deter a reasonable person from engaging in a protected activity or is done in retribution for engaging in a protected activity.

Flora Food Group Palm Oil Grievance Process:

A grievance related to Flora Food Group’s Palm Oil Policy is a problem, complaint or concern of an individual or a group of individuals raised in relation to alleged practices in palm oil production and distribution that are not in line with Flora Food Group’s Policies. As a member of the Roundtable on Sustainable Palm Oil (RSPO) Flora Food Group confirms the process on how these grievances will be dealt with in a specific Grievance Guideline attached to Our Responsible Sourcing Policy.

3. Policy Statement

Those who work for, with or otherwise interact with Flora Food Group can play an important role in speaking up when they see, suspect or become aware of breaches of our Code of Conduct or policies, or of other unethical behaviour.

All Concerns raised are taken seriously and Flora Food Group is committed to ensuring that all matters raised are appropriately investigated.

Flora Food Group encourages everyone to share their concerns without fear of retaliation. Consequently, no adverse action will be taken against any employee, former employee, agent or third party for complaining about, reporting, participating, or assisting in the investigation of a suspected violation of Flora Food Group's Code of Conduct, Flora Food Group policy, or applicable law, unless the allegation made, or information provided is found to be intentionally false or not made or provided in good faith.

To the extent possible, Flora Food Group will maintain the confidentiality of all complaints.

All allegations of retaliation will be investigated, and if appropriate, disciplinary action will be taken, up to and including termination.

Retaliatory actions may constitute a violation of law and give rise to personal legal liability of the Associate.

We comply with the EU Whistleblower Directive.

All reports that are filed in accordance with the process described below will be confirmed within seven days, unless the reporter has not provided the contact address to which the confirmation should be sent. The reporter will receive a response (information about follow-up actions planned or taken and the reasons for such actions) within three months after the report was filed.

4. How to report a Concern

You can report any Concern by choosing one of the following options:

1. Associates are encouraged to report to their manager, the next line manager or P&O manager.[1] They are available to listen to your concerns and take appropriate action. This is not a formal way of reporting a Concern and this step is not obligatory.

2. If you do not believe reporting to (line) management will work or you do not want to use this method for any reason, then the SpeakUp! tool can be used. Please choose one of the options below:
   - **Call the SpeakUp! helpline**. Your call will be answered by an independent external operator from People Intouch, a company which provides third party reporting by telephone or internet for international companies. The operator

[1] This includes current local processes such as the Grievance procedure under UK law and / or involvement of employee representatives such as works councils in those countries where this is agreed with Flora Food Group

will listen to your concerns and may ask additional questions. In most cases, the Speak Up! helpline will initially be answered in English. If you would like to report your concern in a different language, the operator will invite an interpreter to the call.

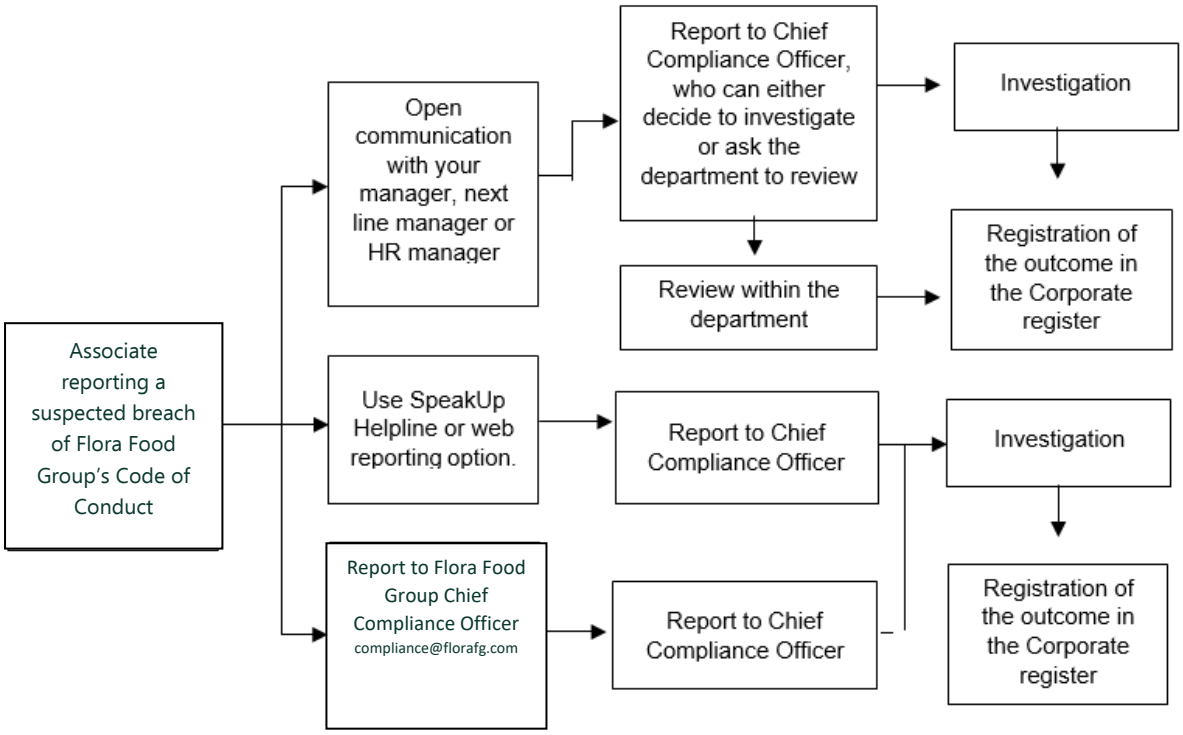
A country specific helpline number can be found on the SpeakUp! website at; *https://florafoodgroup.speakup.report/speakupline*.

The lines are toll-free and operated 24 hours a day. Any SpeakUp report will be confidentially dealt with by the Chief Compliance Officer.

- Report your concern via the Speak Up! website at link. Reporting a Concern may be made anonymously. Anonymous reports will be dealt in the same way as non-anonymous reports.

3. Inform Flora Food Group's Compliance Department by e-mail at compliance@florafg.com.

Please do not use the Speak Up! procedure to report product quality related concerns or emergency incidents. If you require emergency assistance, please contact your local emergency services or follow local site procedures.



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