

Date: 15 November 2025

WHISTLEBLOWING POLICY

Planting Naturals BV

and Planting Naturals group of companies:

Palma Organica Holland BV

Sierra Palm BV

Planting Naturals Sierra Leone BV

Goldtee Sierra Leone Ltd

Sierra Organic Palm Ltd

Natural Habitats Sierra Leone Ltd

1 ABOUT THIS POLICY

- 1.1 We are committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards. Any suspected wrongdoing should be reported as soon as possible. We encourage staff to raise matters of concern responsibly by following the procedures set out in this whistleblowing policy.
- 1.2 The purpose of this policy is to provide a means by which staff are able to raise concerns where they have reasonable grounds to believe that there is any misconduct, malpractice and/or breach of any applicable law or policy by the company or any staff of the company. This may include (but is not limited to) breaches of applicable laws, policies or good-practice relating to:
 - a) bribery and corruption;
 - b) money laundering;
 - c) funding or facilitation of terrorism;
 - d) financial misconduct (including but not limited to, tax evasion and fraud);
 - e) unfair discrimination;
 - f) health and safety; or
 - g) the environment.
- 1.3 This policy covers all employees, officers, consultants, contractors, volunteers, interns, casual workers, agency workers and agents, any of whom can raise a concern under this whistleblowing policy.
- 1.4 Concerns may be raised about a manager, another member of staff, a group of staff, an outsider, a customer, an ex-employee or even a general system or procedure used by the company.
- 1.5 This policy sets out a separate procedure to our grievance/discipline procedure (to report any personal grievances at work). Please speak to your manager if you wish to report a personal grievance at work. If we feel that a concern raised by you under this policy falls more properly within our grievance procedure, we will tell you.
- 1.6 This policy does not form part of any employee's contract of employment and we may amend it at any time.

2 WHAT IS WHISTLEBLOWING?

- 2.1 Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

3 HOW TO RAISE A CONCERN

- 3.1 We hope that in many cases you will be able to raise any concerns with your manager. However, where you prefer not to raise it with your manager for any reason (for example if the concern involves your manager), you should contact the group's Board Compliance Officer – *mr. Matti Karinen*. Contact details are at the end of this policy. If you strongly feel that you are unable to raise your concern with anyone within the company (for example if you have genuine and substantial reasons to believe that it would result in a danger to you or someone else, that there would be a cover-up, that evidence would be destroyed, or that the matter would not be handled properly, you may raise the matter externally (for which please see paragraph 5 below).
- 3.2 We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.
- 3.3 Once we have met with you to discuss your concern, we will assess whether to investigate the matter (either through making internal enquiries or through a more formal investigation). If a decision is made not to investigate a matter, we will inform you and reasons will be given to you. If a decision is made to investigate the matter, we will tell you who will be handling the matter, how you can contact him/her and whether your further assistance may or will be needed.

4 CONFIDENTIALITY

- 4.1 We hope that staff will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

5 EXTERNAL DISCLOSURES

- 5.1 The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.
- 5.2 The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator or the police. We strongly encourage you to seek independent advice (for example from a legal representative, union or labour organisation) before reporting a concern to anyone external.

6 PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

- 6.1 We aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken. We will ensure that any member of staff who raises a genuine concern under this policy will not be punished or treated differently at work for doing so.
- 6.2 Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer OR Director immediately. If the matter is not remedied you should raise it formally using our Grievance Procedure.
- 6.3 You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct you may be subject to disciplinary action. In some cases the whistleblower could have a right to sue you personally for compensation in an employment tribunal.

7 CONTACTS

Group Board Compliance Officer

Jan Lenferink

+31 627480448

compliance@plantingnaturals.com