



Whistleblower Policy

DOCUMENT CONTROL AND VERSION HISTORY

DOCUMENT LOCATION

Internal Audit Department

REVISION HISTORY

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Version Number	Revision Date	Reviewed by	Summary of Changes
0.1	September 2016	Review by Internal Audit Department	No
0.2	January 2019	Review by Internal Audit Department	No
0.3	November 2020	Review by Internal Audit Department	No
0.4	December 2022	Update by Legal Department	Expanded definition of “workers” permitted to make reports. Expanded list of matters which constitute “wrongdoings”. Reference to codified timelines for acknowledgement of reports and provision of feedback. Workers can submit reports to sectoral regulators and the Protected Disclosures Commissioner.
0.5	June 2023	Review by HR, Legal and Internal Audit	Removal of interpersonal grievances from scope of policy. Removal of Chief People Officer as a recipient for reports. Change to section 2. <i>Objective of this policy</i> to comply with BRC standard
0.6	March 2024	Review by HR, Legal and Internal Audit	Amendment to clause 5 to align terminology relating to grievances with nomenclature of Ornu HR policies.
0.7	May 2025	Review by HR, Legal and Internal Audit	Amendment to section 1 to refine wording. Amendment to section 2 to define policy scope. Amendment to section 3 to define personal grievance process. Amendment of section 5 to update wording around disclosure options. Amendment to section 6 to refine wording. Amendment to section 7 to further define protections. Amendment to section 8 to refer to internal reporting channels. Amendment to section 9 to require biennial review of this policy.

APPROVALS

This document has been reviewed by the following:

Name	Title	Date
Mr Paddy Finn	Head of Internal Audit	02 May 2025
Mr Fergal Roche	HR Director Ornuva Foods and Ingredients	02 May 2025
Mr Barry Gibney	Lawyer, Ornuva Legal Team	02 May 2025
Audit and Risk Committee	Sub-Committee of Board	15 May 2025
Ornuva Board	Ornuva Board	22 May 2025

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1. Introduction

The Ornuva group of companies (**Group**) has an open-door policy that gives “workers” (as defined in s.2 below) the freedom without fear of retaliation to approach any member of management with ethical questions or concerns relating to how we conduct our business. However, where necessary and appropriate, the Group facilitates reporting by workers (**whistleblowers**) of certain types of serious matters (**wrongdoings** – see section 4 below) on a confidential basis through structured reporting channels.

Whistleblowing laws are in place in many countries where Ornuva is established to provide legal protections to individuals who report wrongdoings encountered in a work-related context. It is understandable that whistleblowers are sometimes worried about possible repercussions. Ornuva is committed to a culture of respect for whistleblowers – we encourage workers with genuine, reasonably held concerns about perceived wrongdoings to submit reports through the reporting channels outlined in this policy without fear of reprisals. We aim to encourage openness and will support workers who raise genuine concerns under this policy.

This policy forms part of the employee handbook or equivalent as administered by the relevant Human Resource department for each business in the Group.

2. Policy Scope

This whistleblower policy applies to all management, staff, volunteers, trainees, board members, shareholders and contractors of, and suppliers and job applicants to, the Ornuva Group of companies (collectively **workers**).

3. Internal Procedure for Grievances

This policy should not be used for complaints relating exclusively to a worker’s own personal circumstances, such as conflict with a co-worker or a complaint concerning a worker’s employer affecting that worker exclusively (**grievances**). Workers with a grievance are advised to first raise their concerns informally with the other party/parties or their manager. If a resolution is not reached, the worker should then raise their concerns through relevant internal grievance resolution procedures to which the worker has access via their local HR department – grievances do **not** constitute wrongdoings for the purposes of this policy; workers are **not** permitted to submit reports exclusively concerning grievances to the reporting channels under this policy. If you are uncertain whether a matter is within the scope of this policy, you should seek advice from your line manager or your local HR department.

4. Policy Objectives – Confidential reporting of “wrongdoings”

The objective of this policy is to provide a clear process for a worker to raise a genuine, reasonably held concern about a perceived wrongdoing encountered in a work-related context. “Wrongdoing” as used in this policy includes the following:

- Illegal activities including but not limited to bribery, improper accounting, money laundering, theft or fraud;

- Miscarriages of justice;
- Endangerment of an individual’s health and safety;
- Environmental damage;
- Noncompliance with product safety, or product authenticity, legality and quality standards;
- Breach of law relating to animal health and welfare;
- Noncompliance with consumer protection law;
- Noncompliance with laws protecting privacy and personal data;
- Breach of competition/antitrust law; and
- Concealing or destroying evidence relating to the above matters.

This policy is not designed to question legitimate financial, or business decisions taken by the Group or to reconsider any matters which have already been investigated and closed.

5. Whistleblower Disclosure Options

This policy allows individuals to raise concerns through structured reporting channels, but please note this is not intended to discourage workers from raising concerns on a confidential basis through regular reporting channels within your business unit. In line with Ornu’s open door culture, individuals can, and are encouraged to, raise concerns regarding potential wrongdoings in the first instance through the following methods:

- Manager – direct your report to your line manager;
- Senior Management – direct your report to a senior member of local management; or
- Senior Leadership – direct your report to Head of HR or Head of Internal Audit

If you feel uncomfortable with, or unable to use any of the above channels, a whistleblower report of a relevant wrongdoing can be raised confidentially in the following ways:

1. Individuals may phone Ornu’s third party external global reporting service provider called **Get InTouch**. Get InTouch provides a confidential online and freephone call service , 24 hours a day, 7 days per week. The relevant phone numbers to contact Get InTouch are:

Country	Phone Number
Ireland	1800-948-363
USA	833-222-3268
UK	0808-271-1332

Germany	0800-188-8905
Spain	+34-518888334
China / Middle East	855-806-4299
Nigeria	234 20 1 227 9141
South Africa	080 098 2093

Get InTouch have live operators to engage with the whistleblower making the report.

If a dedicated phone number is not included for your jurisdiction, or if you prefer to submit a report in Writing or face to face, use options 2, 3 or 4 below.

2. Individuals may submit a report to peoplefocus@getintouch.com
3. Individuals may also log onto the website www.intouchwebsite.com/Ornua to submit a report as follows –
 - a. Click on **Report an Incident**; and
 - b. Complete the remaining fields.

The website can also be reached by scanning a QR code on information posters regarding Ornuva’s whistleblowing process which you can find onsite at Ornuva premises.

4. Upon request by a whistleblower to Get InTouch, a physical meeting will be facilitated with the Group employer to allow a report to be submitted orally.

6. Whistleblower Reports

Whistleblowers are encouraged to give as much detail as possible when reporting a perceived wrongdoing to allow a thorough investigation and effective remedial action. Where a whistleblower chooses not to leave any contact details with Get InTouch, it will typically not be possible to have further communication with the whistleblower, including to formulate a response to the concern raised. While the Group will make every reasonable effort to investigate anonymous reports, the inability to seek clarity about a report may dilute the quality of the investigation and resultant action.

Reports received by Get InTouch are notified to the following recipients who have been designated by the Audit Sub-Committee to communicate on behalf of the Ornuva Group:

- HR Director, Foods & Ingredients
- Group Head of Legal
- Group Head of Internal Audit

Reports will be acknowledged within seven days of receipt. Whilst Ornuva will not disclose the identity of a reporting person during an investigation without his or her consent, if it is necessary for undertaking diligent follow up, other individuals, such as the applicable MD/CEO and

functional line Director, may be involved with investigation of reports on a need-to-know basis to facilitate an appropriate response. Further protections regarding your confidentiality are detailed in section 7 below.

The Group may seek additional information or clarifications from the whistleblower for the purpose of undertaking diligent follow-up. Get InTouch can be the conduit for communication between the Group and the whistleblower.

Feedback will be provided to the whistleblower within a maximum of three months of receipt of the report and thereafter feedback will be provided at regular intervals until the investigation is closed. Evidence relating to each investigation and actions taken will be maintained. Information about the investigation should be treated as confidential by the whistleblower.

Any employee who hinders or attempts to hinder a worker from reporting a genuinely-held belief of wrongdoing, or who threatens or retaliates against a whistleblower for reporting wrongdoing based on genuine concerns will be subject to disciplinary action.

If Ornuia concludes that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

7. Protections

Your identity, the disclosed facts and the identity of the persons covered by the disclosure will be kept confidential. As noted in section 6, any information that can reveal your identity will not be disclosed without your consent, unless we are required to do so by law or by a judicial authority, and unless it is necessary to conduct the internal investigation.

Whistleblowers must not suffer any detrimental treatment as a result of reporting a reasonable, and genuinely held suspicion of wrongdoing. Detrimental treatment includes:

- dismissal;
- disciplinary action;
- threats, or other unfavorable treatment due to having reported a wrongdoing.

If you believe that you have suffered any such treatment, you should inform the *HR Director, Foods & Ingredients* or the *Group Head of Internal Audit* immediately.

8. Reporting to a regulator

We strongly encourage you to raise concerns internally through one of the available channels specified in section 5 of this policy. By raising your report internally, you give the Group the chance to look into the matter and take action if needed.

The law recognises that in some circumstances it may be appropriate to report concerns to an external body such as a regulator. If a worker does not want to report a perceived wrongdoing internally to a manager or senior leader, or using the reporting service provided by Get InTouch, or feels that reporting a perceived wrongdoing using these reporting channels has not worked, he

or she can make reports of wrongdoings to:

- i. sector-specific regulators – the list of applicable regulators for Ireland can be found here: <http://www.gov.ie/prescribed-persons>.
- ii. in Ireland, the **Protected Disclosures Commissioner** <https://www.opdc.ie/>.

9. Monitoring, Oversight and Administration of the Whistleblower Policy

Ornua's Group Internal Audit Department has overall responsibility for the effective operation of this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy. The Group Internal Audit Department will periodically test for awareness of the policy and periodically report on whistleblower reports and investigations to Ornua's Audit sub-Committee.

This policy will be rolled out to all workers by Human Resources teams in each jurisdiction, including use of posters to heighten awareness, and inclusion of the policy as part of new hire induction.

The policy will be reviewed by Internal Audit, Legal and HR on a biennial basis.