

WHISTLEBLOWING POLICY



FirstFarms

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1. INTRODUCTION

The subsidiaries in the FirstFarms group are responsible companies, who are conducting business with high accountability and transparency. Therefore, we have created the Whistleblowing platform as a mechanism, that enables our employees and the external collaborators of the FirstFarms group to voice concerns in a responsible and effective manner.

It is a fundamental term of every contract of employment, that an employee will serve employer's best interests and not disclose confidential information about the employer's affairs. Nevertheless, where an individual discovers information, which they believe shows serious malpractice or wrongdoing within the organisation, then this information should be disclosed without fear of repercussions. No matter if a complaint is made anonymous or not, FirstFarms guarantees protection from repercussions and retaliation. Any such action against a whistle-blower will not be tolerated by FirstFarms.

2. FUNDAMENTAL PRINCIPLES

This policy is designed to enable FirstFarms' employees and external collaborators to raise concerns internally to the company and disclose information, which the whistle-blower (individual) believes is showing misconduct and/or illegal acts, threats to public interest/national security, as well as fraud and corruption.

FirstFarms' employees, that have concerns to report of any kind, are encouraged to use standard communication channels as line managers, the manager's manager, HR responsible or Legal Adviser.

For the employees in the FirstFarms' group, the whistleblowing platform is a supporting communication channel. Also, if they want to report anonymously, the complainants are encouraged to submit their complaints through FirstFarms' Whistleblowing platform.

This internal policy regulates the procedure for FirstFarms' Whistleblowing policy.

2.1 DEFINITIONS

- a) **A complaint:** a message, that might be anonymous, which is a statement made in good faith of facts, which a whistle-blower becomes aware of in connection with performance of his/her professional duties, and which may significantly contribute to clarifying of a misconduct in accordance with paragraph 2.3.
- b) **A whistle-blower / complainant is:** an individual, an employee, an external collaborator or shareholders who submit a complaint regarding misconduct and illegal acts, threats to public interest/national security, as well as fraud and corruption.
- c) **A statutory representative is:** an individual, a person from the Top management; manager of one of the subsidiaries in the FirstFarms group.

2.2 THE FOLLOWING MISCONDUCTS (VIOLATIONS) ARE SERIOUS ANTISOCIAL ACTIVITIES:

- a) criminal offense affecting the financial interests of the European Union;
- b) criminal offense regarding public procurement and auctions;
- c) offenses of public officials;

- d) corruption offences;
- e) any offense under the Penal Code from the country in which the complaint is formulated;
- f) an administrative offense for which a fine may be imposed with a ceiling determined by calculation;
- g) any corruption and bribe crimes under the Criminal Code in force;
- h) other criminal activities;
- i) activities that may result in environmental hazard;
- j) activities that may have impact on the life or health of individuals;
- k) unfair treatment of an employee and other unethical behaviour;
- l) non-compliance with FirstFarms' Code of Conduct and other internal policies;
- m) serious administrative offense;
- n) any other activity that may be investigated according to this Policy;

Other issues, examples given below, should not be regarded as a misconduct under the Whistleblowing policy:

- a) Complaints regarding terms of employment, e.g. salary, vacation, terms of employment.
- b) Practical complaints on daily routine assignments.
- c) Violation of internal policies on daily routine assignments, e.g. smoke policy.

Such issues should be handled by ordinary means of communication.

2.3 PROCEDURE FOR SUBMISSION OF A COMPLAINT

The methods of submitting the complaints will be made public and accessible to all employees and external collaborators in a standard and commonly available manner, in such a way that at least 1 (one) method of making notification is continuously accessible (e.g. online).

- a) Employees of FirstFarms are encouraged to raise suspected misconduct to the immediate manager or other channels, which they feel comfortable using.
- b) The written complaint could be dropped into the physical mailbox at the subsidiary's head offices and orally only if the local law stipulates it. In order to facilitate this procedure and to maintain confidentiality, the physical mailbox will be accessible 24/7, and there will be no video surveillance, where the physical mailbox is placed. The physical mailbox will be checked weekly exclusively by the responsible person;
- c) Submission of a complaint can also be made through the Whistleblowing platform found on FirstFarms' corporate website.
- d) The complaints that will be submitted through the Whistleblowing platform on FirstFarms' corporate webpage will enter in the responsible person's possession within maximum 24 hours (taking into consideration working days).
- e) A complaint in oral form will be taken to the responsible person personally. In this case, the responsible person will draw up a report, in which he/she will note what the complainant communicates, and afterwards ask the complainant to confirm the document with his signature.
- f) A complaint submitted electronically through the Whistleblowing platform will be processed by the responsible person.
- g) If a whistle-blower submits more than 1 (one) complaint on the same topic, only 1 (one) of the complaints will be taken into consideration.
- h) If, after a final decision has been issued, the whistle-blower submits a new complaint on the same topic, even under another name / destination, the responsible person will register it and keep it on file but will not follow again all the procedures that has been already followed on the first identical complaint.

2.4 RESPONSIBLE PERSON(S)

1. Each subsidiary in the FirstFarms group has a responsible person who address and investigate the issues raised in the complaint submitted through the physical mailbox.
 - a. In cases where the responsible person is the subject of the complaint, or when the complaints are directly addressed to a determined person from the management of the local subsidiary, any employee in Denmark and/or any person in the top management, such complaints shall be addressed to the Audit Committee which consists of the selected members of the Board of Directors.
2. The Audit Committee will receive complaints submitted through the Whistleblowing platform. They will be responsible for investigation themselves or delegate the investigation to another person.

2.5 INVESTIGATION OF THE COMPLAINTS AND AUTHORISATIONS OF THE RESPONSIBLE PERSON

- a) The responsible person of the employer is responsible for investigation of the complaints.
- b) The investigation of the complaint is based on its content, regardless of its designation.
- c) If it is apparent from the content of the complaint, that only a part of that submission is a complaint, only that part should be investigated under this policy. The rest of the complaint will be processed under the scheme they fall under.
- d) If it is apparent from the content of the complaint, that it does not falls under this policy, the responsible person should immediately forward the complaint to the responsible person / department and inform the complainant about forwarding if the complaint is not anonymous.
- e) The responsible person is obligated to investigate and to give a written answer to the complaint within 60 (sixty) calendar days from the moment the complaint enters in the possession of the responsible person.
- f) In justified cases, the responsible person may extend the period, referred in the previous paragraph, with a maximum of 30 (thirty) days. She/he is obligated to inform the submitter of this fact, as well as the reason for the extension, unless it is an anonymous complaint.
- g) The total period of investigation of a complaint may not exceed 90 (ninety) days from its receipt.
- h) If the complaint is directed against a particular employee or statutory representative of the employer (hereinafter referred to as concerned employee and the statutory representative), the responsible person should without undue delay inform the concerned employee or statutory representative of the content of the complaint and allow him/her to comment on it and to submit documents or other information necessary for reliable investigation of the case. When familiarising with the content of the complaint, the responsible person is obligated to ensure if it is possible to keep the confidentiality or identity of the complainant according to the data protection legislation.
- i) The responsible person is entitled to invite, in writing the complainant, the concerned employee as well as the statutory representative to cooperate in the verification of the complaint with a reasonable period of time to provide assistance to the extent necessary. After the review of the complaint, the responsible person makes a written record, where she/he summarises the facts/evidences, which are submitted by the complainant and at the same time comments on every fact from the standpoint of verifying the truth of the alleged facts, and thus assessing their legal relevance to the possible fulfilment of the element of illegality.
- j) The complainant, if not anonymous, will be invited at a certain date and hour at the head office of the subsidiary of the FirstFarms group to whom the complaint is addressed.
- k) The date of the meeting will also be announced in advance to the statutory representative and to the concerned employee.
- l) At the established date and hour, in the presence of the complainant and in particular cases in the presence of the person that is subject of the complaint, the responsible person will take notice of the facts that the complainant and / or the person subject of the complaint will tell them and will prepare a report that will be signed by all the participants to the meeting.

- m) The failure of the complainant to take part of the meeting will be equivalent to his renunciation of the right to challenge the problem demanded in the complaint. The responsible person will take act of this in the Report that he/she will draft.
- n) Based on the content of the Report, the management of the local FirstFarms subsidiary will take decision and action regarding the complaint. The decision will be drafted by the responsible person and will be made known to the complainant.
- o) If the complainant is anonymous, all the procedures will take place, but the decision will be kept in a special file.
- p) The responsible person and his/her employer are obligated to maintain the confidentiality of the complainant if this is possible.

The responsible person may not review the complaint in the following cases:

- a) If the claimed person or subject of the complaint is the responsible person.
- b) If, regarding the facts cited in the complaint or the circumstances of the case, there may be doubts about the impartiality of the responsible person, regarding the relationship between the responsible person and the case under investigation, or to the complainant or to the other parties who are directly or indirectly concerned by the complaint.
- c) Submission of the complaint may not give rise or cause for any consequences which would cause harm to or persecution of the complainant.
- d) If the review of the complaint indicates that a criminal offense has been committed, the responsible person is obligated to report this fact to the authorities.

2.6 PROCESSING OF PERSONAL DATA INCLUDED IN THE COMPLAINT

- 1. All complaints will normally include personal data and FirstFarms is obligated to protect these data. FirstFarms has chosen an external provider to handle the technical solution of the FirstFarms' Whistleblowing platform and to make sure of the adequate security measures and that the data protection legislation is abided by.
- 2. All data is treated with a high level of security and will be deleted when the data is no longer needed in order to investigate or document a complaint. If the information is wrong, if a complaint is apparently groundless or if a case has been closed by competent authority; such data will be deleted immediately. If a complaint leads to disciplinary sanctions, or if it is necessary and objectively reasoned to store data, such data will be kept in accordance with legislation. Furthermore, the employer is authorised to process personal data without the consent from that person:
 - a) which has already been published in accordance with the law and market as disclosed by operator/provider;
 - b) if the processing of personal data is necessary for the protection of the legal rights and the legitimate interests of the employer or a third person. Particularly, the personal data processed in the context of the protection of the property, financial or other interests of the employer and personal data processed to ensure the security of the employer by means of cameras or similar systems; however, this does not apply if such processing of personal data prevails the fundamental rights and freedoms of the data subject, who is subject to protection under special laws;
 - c) if processing of personal data is necessary to perform an important task carried out in the public interest;
 - d) if these are specific categories of personal data that the person concerned has made public or which are necessary for the exercise of his or her legal claim.

2.7 REGISTRATION OF THE COMPLAINTS

- 1. All complaints received by the subsidiary should be registered in the registry.


2. The responsible person is immediately obligated to register a received complaint under “the complaint number”, which consists of the registration number assigned by the registry, the date and the year of delivery (e.g. Complaint. No: 1250/ 30 Nov. /2020). The responsible person is obligated to request a number from registry for each delivered complaint, which was not delivered to the registry, by post or in person. In the case of an anonymous complaint, the responsible person registers as an “anonymous complaint”.
3. The responsible person is obliged to keep a file with the complaints, where he/she records the following data:
 - a) date of receipt of the complaint,
 - b) the name, surname and address of the person submitting the complaint; if the complaint is anonymous, it should only be noted that this is an anonymous complaint,
 - c) the subject of the complaint,
 - d) the result of the investigation of the complaint
 - e) end date for reviewing of the complaint
4. Registration of the complaints is kept for 3 (three) years from the date of receipt of the complaint.

3. FINAL PROVISIONS

- a) This internal regulation will be made known to all employees and will be available at the head offices of each subsidiary in the FirstFarms group.
- b) Employees are entitled to request a copy of this document from the responsible person, lawyer or above-mentioned colleagues.
- c) The provisions of this policy are valid for all the subsidiaries in the FirstFarms group (Appendix 1) and also for new subsidiaries that will enter into the FirstFarms group until new modifications and will be completed accordingly from case to case by the laws valid in the concerned countries.
- d) Any provisions of this policy that are not in accordance with the legal provisions in force will be considered invalid.

This internal regulation enters into force February 2021.

In Billund, on February, 2021

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Anders Holger Norgaard

Appendix 1: Subsidiaries in the FirstFarms group

FirstFarms A/S, a Danish joint-stock company, registered with the Trade Registry under the no. CVR 28312504, headquartered in Majsmarken 1, 7190 Billund, Denmark.

FirstFarms Agra M s.r.o., with its registered seat at Vinohrádok 5741, Malacky 901 01, the Slovak Republic, BIN 34 122 087, registered in the Commercial Register maintained by the District Court Bratislava I, Section Sro, Insert No. 13205/B, the Slovak republic.

FirstFarms Mlyn Záhorie a.s., with its registered seat at Vinohrádok 5741, Malacky 901 01, the Slovak Republic, BIN 34 104 071, registered in the Commercial Register maintained by the District Court Bratislava I, Section Sa, Insert No. 4869/B, the Slovak republic

FirstFarms Mast Stupava a.s., with its registered seat at Vinohrádok 5741, Malacky 901 01, the Slovak Republic, BIN 36 529 401, registered in the Commercial Register maintained by the District Court Bratislava I, Section Sa, Insert No. 2375/B, the Slovak republic.

FirstFarms s.r.o., with its registered seat at Vinohrádok 5741, Malacky 901 01, the Slovak Republic, BIN 35 916 346, registered in the Commercial Register maintained by the District Court Bratislava I, Section Sro, Insert No. 34492/B, the Slovak republic.

MORAVA AGRO s.r.o., with its registered seat at Malé Leváre 469, Malé Leváre 908 74, the Slovak Republic, Id. Nr. (IČO): 35 920 653, registered in the Business register of the District Court Bratislava I., Section Sro, Insert No.: 34880/B, the Slovak Republic.

Obilná s.r.o. with its registered seat at Vinohrádok 5741, Malacky 901 01 the Slovak Republic, Id. Nr. (IČO): 54 084 438, registered in the Business register of District Court Bratislava I., Section Sro, Insert No.: 145035/B, the Slovak Republic.

FirstFarms Gabčíkovo, s.r.o., with its registered seat at Patašská 586 Gabčíkovo 930 05, Company ID no.: 35 844 761, registered with Commercial Register of the District Court Trnava Section: Sro, entry no.: 15266/T, the Slovak republic.

Gabčíkovo City land, s.r.o. with its registered seat at Patašská 586 Gabčíkovo 930 05, Company ID no.: 36 264 881, registered with Commercial Register of the District Court Trnava Section: Sro, entry no.: 15353/T, the Slovak republic.

FirstFarms Granero, s.r.o. with its registered seat at Vlasatice 419, 691 30 Vlasatice, BIN 454 78 295, recorded with the Commercial register maintained by the Regional court Brno, Section C, Insert No. 5080, Czech Republic.

FirstFarms Hungary Kft. with its registered seat at Gádoros, (5932 Gádoros, Tanya hrsz. 073/8.) recorded with the Commercial register maintained by the Regional court Brno, Section C, Insert No. 04-09-005726, Tax number: 12851157-2-04, Hungary.

FirstFarms Agro East s.r.l. with its registered seat at Surdila Greci, Garii Street, no. 1, Braila registered with the Trade Registry under reference number J09/220/2009 Braila, unique registration code (CUI) RO 15104360, Romania.

FirstFarms SRL, with its headquarter at Calea Sagului nr. 219, Com. Giroc, Loc. Chisoda 307221, Jud. Timis, registered at ORC J09/349/2012, fiscal code RO 21795228, Romania.

AIMS SRL, with its headquarter at Str. Corneliu Coposu, nr. 2, Et. 3, Ap. 21, Jud. Satu Mare, registered at ORC J30/192/2006, fiscal code RO 18429294, Romania.