

1. OVERVIEW, PURPOSE AND SCOPE

We, Martur Fompak International, are committed to the highest international standards, local laws, regulations and company values of respect and promotion of human rights. With this Policy, we aim to encourage our employees and all Business Partners to report in Good Faith any Disclosable Matter in confidence and with zero tolerance to Retaliation. Therefore, we expect all our employees, including directors, Executive Committee members, and members of the Board of Directors as well as all Business Partners, such as customers, suppliers, contractors, and consultants, to comply with and act in line with this Policy and to always do business in accordance with our Global Code of Conduct.

2. DEFINITIONS

Business Partners refers to any real or legal person with which a business opportunity arises, exists or a relationship is established including but not limited to customers, suppliers, contractors and consultants etc.

Disciplinary Penalty refers to the type of punishment imposed for breach of employment contract, and/or a behavior that constitutes a violation of applicable legislation and/or a breach of Global Code of Conduct, related policies, procedures, guidelines and all applicable regulations.

Disclosable Matter refers to any disclosure concerning possible improprieties to unethical acts such as; breach of Global Code of Conduct and polices, unlawful acts or orders requiring violations of a law, mismanagement, abuse of the current job position, significant hazards to public health or safety, failures to comply with statutory obligations in countries where we operate, and any other activity which subverts to our operations.

Good Faith refers to the reasonable belief, at the time of reporting, that the information disclosed is true, even if subsequent investigation does not confirm it.

Investigation refers to the conduct of scrutiny over ascertaining facts where detailed or attentive examination is performed for related actions and behaviors to ascertain the accuracy.

Remediation refers to the actions or measures implemented to correct, address, and/or compensate for issues arising from Retaliation. That can include reinstatement, apologies, corrective HR actions, or compensation.

Report refers to sharing Disclosable Matter according to this Policy.

Retaliation refers to any negative action taken against a person for reporting a concern or misconduct in Good Faith or participating in an investigation related to such conduct. Examples of retaliatory actions include threats, intimidation, exclusion from team activities, harassment, discrimination, restriction of career opportunities, reassignment, unjustified negative performance evaluations, or termination of employment.

Whistleblower refers to any individual who reports a Disclosable Matter. This may include current or former employees, Business Partners, or any other stakeholder associated with our organization.

3. GENERAL PRINCIPLES

We are committed to maintaining an open, transparent, and ethical workplace where everyone feels empowered to raise concerns about unethical or illegal activity performed by another employee or a Business Partner without fear of retaliation.

This Policy ensures that all employees and Business Partners can report suspected violations of laws, regulations, and our Global Code of Conduct and Policies in a confidential, secure, and accessible manner. We encourage Good Faith reporting and guarantee that every concern will be treated seriously, investigated impartially, and resolved appropriately. We also ensure compliance with applicable local and international regulations, including the EU Whistleblowing Directive (2019/1937), and promote an ethical culture based on trust, honesty, and accountability.

4. APPLICATION OF THE POLICY

4.1. Disclosable Matters

Any concerns or reports involving actual or suspected misconduct, unethical behavior, or legal violations **in relation to the following categories** that may compromise the integrity of our operations which occurred in the past, may be occurring at the time of Report or is expected to occur in the future may be the subject of whistleblowing:

Accounting, Auditing and Financial Reporting	Accounting, Auditing and Financial Reporting
Business Integrity	Bribery, Corruption, Gifts
	Confidential and Proprietary Information
	Conflicts of Interest
	Data Privacy and Protection
	Free and Fair Competition
	Global Trade
	Human Rights
	Political Activity
	Product Quality and Safety
HR, Diversity and Workplace Respect	Other Business Integrity
	Working Hours, Compensation and Benefits
	Discrimination
	Harassment
	Retaliation
	Substance Abuse
	Workplace Civility
Environment, Health and Safety	Other Human Resources
	Environmental
	Health and Safety
Other	Other Environment, Health and Safety
	Misuse or Misappropriation of Assets
	Customers
	Suppliers
	I don't know / Other

For better understanding, please review the detailed descriptions of each issue type, which are available on our Ethics Website.

The matters listed below are not considered as Disclosable Matters and submitting a report concerning such matters may lead to Disciplinary Penalty.

- Events presenting an immediate threat to life or property.
- Grievances in relation to employment contract terms.
- The settlement of personal or legal disputes.
- Accusations which you know are false.

4.2. Report channels

Whistleblower can convey all their Reports using our Ethics Hotline that operates 24/7, offering a confidential and, where legally permissible, anonymous channel to report concerns.

- Ethics Website [EthicsPoint - Martur Fompak](#)
- Ethics Hotline Number (national toll-free telephone number) [EthicsPoint - Martur Fompak](#)

Country	Toll-free number
France	0800 90 76 65
Germany	0800 182 7078
Italy	800826971
Morocco	0530 553348
Netherlands	0800 0231873
Poland	800005511
Romania	0800 890 686
Slovakia	0800 223 202
Turkiye	00800 492 408 80191

Please note: Calls made to these toll-free numbers from outside the relevant country are not free of charge.

- Ethics QR Code



- Directly to the Legal and Compliance Team.

A tracking number will be provided to the Whistleblower upon completion of the Report form on the Ethics web site.

If any employee or a member of management (including the Board of Directors) becomes aware of a Disclosable Matter directly, or is informed about one by another person, they are expected to report it in accordance with this Policy.

4.3. Proper Usage of the Ethics Hotline Number

It should be noted that Martur Fompak International Ethics Hotline is NOT an Emergency Service. This site must not be used to report events presenting an immediate threat to life or property. Reports submitted through this service may not receive an immediate response. If emergency assistance is required, local emergency services should be contacted.

4.4. Confidentiality, Anonymity and Integrity

This Policy permits anonymous reporting, unless local law provides otherwise; however, it is recommended for the reporter to identify themselves. Within this scope, any information reported through Ethics Hotline and other available channels is kept confidential to the extent permitted by law.

To ensure confidentiality, and to the extent permitted by law, the details of a Report and all other information obtained during an Investigation shall be disclosed only to those authorized to (i) investigate, (ii) assess the matter, and (iii) take appropriate action if they are not identified in the Report. For the avoidance of doubt, any individual whose name is mentioned in a Report, shall not be authorized to have access or be involved in the assessment or Investigation process.

Maintaining the confidentiality of the Investigation is essential, and the department responsible for conducting it is not obliged to give information about the process or outcome with the Whistleblower.

All individuals who provide information during an Investigation are obligated to maintain the confidentiality of both the information they provide and any information they may learn in the course of the Investigation. Likewise, they must respect and protect the existence and confidentiality of the Investigation, , as well as the individuals involved in the process.

A Whistleblower has the following options while reporting an incident:

- **Not sharing their name and contact information to remain anonymous:** The name and contact information can be concealed to remain anonymous (where this is allowed by the laws of the Whistleblower's country). We do, however, encourage Whistleblowers to reveal their identity. Otherwise, it is more difficult and, in some circumstances, even impossible, for us to investigate reports that are made anonymously.
- **Sharing their name and contact information and allow the information to be communicated to Martur Fompak International:** In this case, the Whistleblower can directly be contacted by us to request any information that is needed during an Investigation. In principle, we will inform the implicated person(s) that a complaint has been filed against them, but Whistleblower's identity will not be disclosed to the implicated person(s). We will protect the confidentiality by being discreet on the Investigation and we urge the Whistleblower not discussing their report with their colleagues or any third party during the Investigation.

4.5. Zero Tolerance to Retaliation

Martur Fompak International has a zero-tolerance policy for Retaliation against individuals who, in Good Faith, report any observed or suspected illegal or unethical actions or breaches of our Global Code of Conduct, particularly in relation to:

- Recruitment and hiring procedures
- Access to education, training, or professional development
- Promotions, performance evaluations, and title changes
- Workload changes
- Disciplinary actions and sanctions
- Working conditions and the work environment
- Termination of employment
- Salary and wage-related matters
- Bonus payments and retirement gratuities
- Reassignments or transfers to different roles
- Inaction in response to harassment by others

We protect Whistleblowers even if the accuracy of the incident cannot be proven through an Investigation, provided that the Report is made in Good Faith, based on reasonable grounds, and without any intent to victimize others, create disadvantages or gain personal benefit. However, those who deliberately submit false Reports may be subject to disciplinary actions. Therefore, it is extremely important that the Reports are based on genuine observations, and where possible supported by evidence.

4.6. Measures Against Retaliation and Remediation

To effectively prevent, detect and respond to retaliation, we implement the following measures:

4.6.1. Preventive Measures

- Clear communication that retaliation is a violation of this Policy and our Global Code of Conduct.
- Regular awareness and training sessions for all employees and leaders on anti-retaliation principles and whistleblower protection.
- Monitoring employment actions (including but not limited to the list in item 4.5.) concerning whistleblowers and witnesses, to detect potential retaliatory conduct.
- Secure handling of whistleblower identity and case information.

4.6.2. Response and Remediation Measures

- Prompt investigation of any alleged retaliation.
- Restoration of previous employment conditions (e.g. reinstatement-if dismissed or demoted- correction of unjustified evaluations, compensation for damages) where retaliation is confirmed.
- Provision of appropriate and proportional support to affected individuals, such as HR counseling, psychological support, or legal assistance where available.
- Application of disciplinary measures, up to and including dismissal, against individuals who engage in or encourage retaliation.

4.6.3. Follow-up and monitoring

- Ongoing tracking of cases to ensure that no adverse consequences arise after reporting.
- Regular reporting of anti-retaliation statistics to the Board of Directors to monitor the effectiveness of this Policy.

4.7. Investigation Process

All reports submitted through the Ethics Hotline and other available channels are initially received by the Legal and Compliance Team, depending on the subject matter.

The Legal and Compliance Team evaluates each report within its scope and content in accordance with the established process. As part of this evaluation, it also assesses whether any information provided by the Whistleblower (if any) has been obtained lawfully. The Legal and Compliance Team may request opinions from different directorates that may have information on the subject. In such cases, it is essential that the respective directorate provides information and support without disrupting the Investigation process. All reports are assessed objectively, ensuring that both Whistleblowers and those implicated are treated fairly and given an opportunity to be heard.

Persons assigned in investigations regarding the allegations of breach, adopt the basic principles stated below:

- Honesty
- Objectivity
- Impartiality
- Confidentiality
- Professionalism
- Competence

If deemed necessary to protect the integrity and effectiveness of the Investigation, employees who are subject to a report may be placed on administrative leave until the Investigation is completed. Their workplace or assigned duties may be changed, their access to company resources and facilities may be restricted, and company vehicles or computers may be temporarily confiscated.

The Legal and Compliance Team is authorized to make decisions on these matters. In cases where an investigation presents a hierarchical or functional conflict of interest that may compromise impartiality and independent judgment; when the department named in the report is directly involved; when a more comprehensive investigation is required; or when the investigation must be conducted outside the headquarters, alternative arrangements may be necessary.

Under such circumstances, investigations may be delegated to independent third-party service providers, particularly when justified by valid reasons such as the need for speed and efficiency, specialized expertise, or language barriers. In these cases, the decision to outsource the investigation is made with the input and, where necessary, the approval of the Legal and Compliance Team depending on the subject matter of the report. Based on the Report prepared by the Legal and Compliance Team following the Investigation, appropriate disciplinary procedures will be initiated if deemed necessary.

4.8. Governance Structure

We have implemented an ethics program supported by our Board of Directors. The Legal and Compliance Team is assigned by the Board of Directors. The Legal and Compliance Team supervises and monitors the implementation of our ethics program, of which this Policy forms a core element.

The Legal and Compliance Team is responsible for high level supervision of the establishment and application of the Global Code of Conduct. Where necessary, it informs the Board of Directors.

4.9. Expectations from the Whistleblowers

To ensure that a Disclosable Matter is properly understood and can be evaluated fairly, the Whistleblower is expected to provide as much detailed and sufficient information as possible. Therefore, Reports submitted by Whistleblowers should include the answers to the questions below, providing as much detailed information as possible to enable a thorough assessment and investigation of the concern, such as:

- The background, history and reason for the concern.
- Names, dates, places and other relevant information, and
- Any documents that may support the report.

A Report can only be followed up if it contains sufficient information and there is a reasonable likelihood of obtaining additional details.

5. AUTHORITY AND RESPONSIBILITIES

All our employees, including directors, Executive Committee members, and members of the Board of Directors as well as all Business Partners are expected to align with and actively support these principles. In addition, all individuals who experience or witness any conduct they believe to be in conflict with this Policy should report it with the assurance of confidentiality and protection from retaliation, as outlined in this Policy.

6. VIOLATIONS AND CONSEQUENCES

By this Policy, we actively prevent and prohibit such aforementioned or similar conduct. Our zero-tolerance principle means; if such conduct does occur, we will look into and review every allegation of violation and initiate appropriate action to foster a work environment where ethical behavior and speaking up are valued and protected. If there is a discrepancy between the local regulations, applicable in the countries where our company operates, and this Policy, subject to such practice not being a violation of the relevant local laws and regulations, the stricter of the two, supersedes.

Violation of this Policy may result in significant disciplinary actions including dismissal. If this Policy is violated by Business Partners or any third parties, their contracts may be terminated.

This Policy will be periodically reviewed by the Legal and Compliance Team to ensure compliance with new or revised laws and regulations.