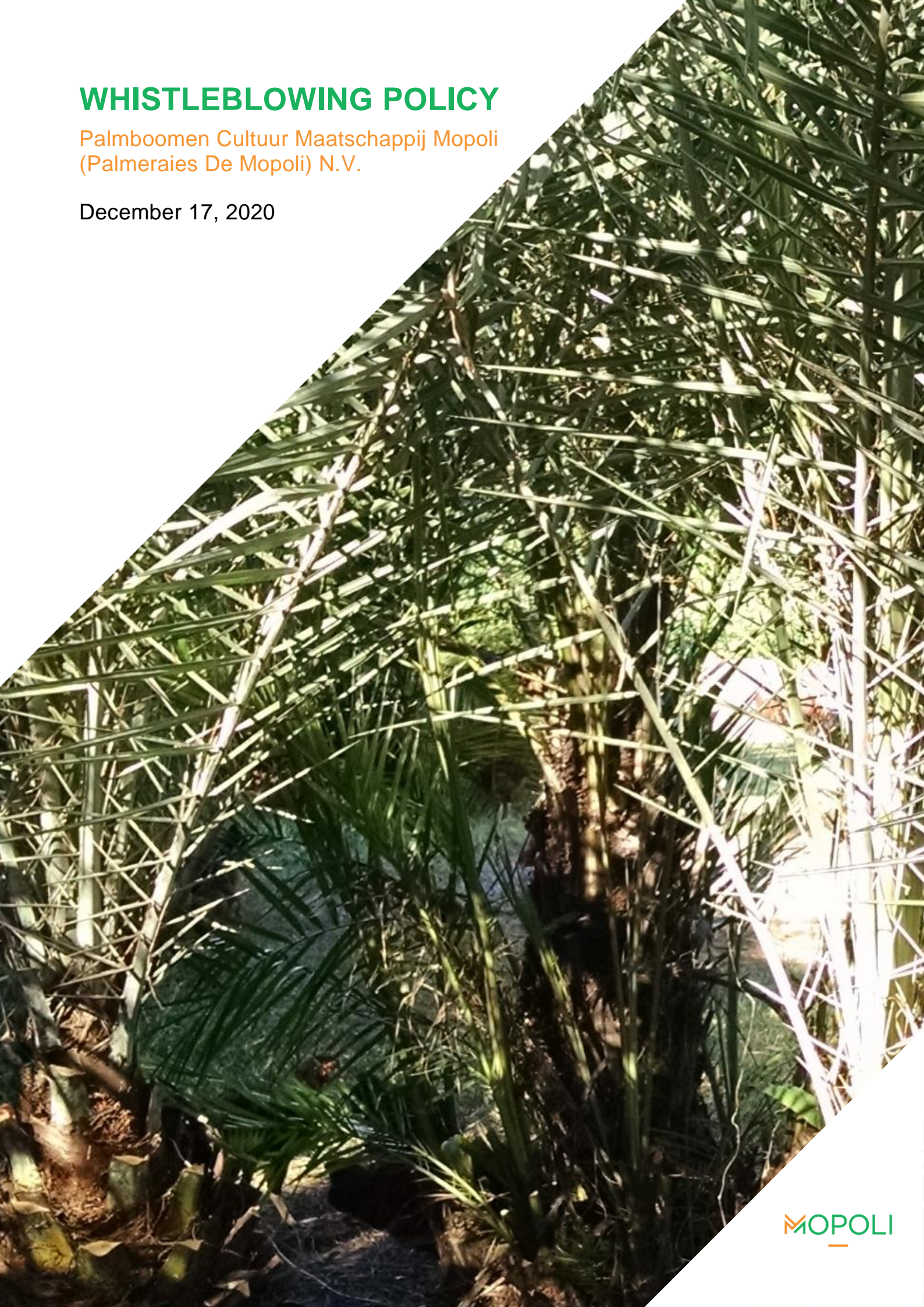


WHISTLEBLOWING POLICY

Palmboomen Cultuur Maatschappij Mopoli
(Palmeraies De Mopoli) N.V.

December 17, 2020



Whistleblowing policy

1. Introduction

Palmboomen Cultuur Maatschappij Mopoli (Palmeraies De Mopoli) N.V. (the "**Company**" or "**Mopoli**") does not tolerate any breach of its codes of conduct by its employees and suppliers.

This policy is intended to encourage staff and third parties to report suspected or actual occurrences of illegal, unethical or inappropriate events (behaviours or practices) confidentially, without fear of retribution.

Mopoli recognises the value of transparency and accountability in its administrative and management practices, and supports disclosures that reveal corrupt, unethical or illegal conduct, conduct involving a substantial mismanagement of company resources, conduct involving a substantial risk to its employee's, stakeholders or customers' health and safety, conduct that represents a risk to the environment, and generally any breach of the codes of conduct.

2. Objective

The policy is designed to deal with bona fide concerns raised in relation to issues relating to fraud, corruption, and generally all areas covered by the codes of conduct within Mopoli, including the committing of criminal offence.

3. Scope

This policy is applicable to all employees, contractors, third parties, visitors, suppliers and stakeholders of Mopoli.

4. Definitions

Codes of conduct: Code of employee and business conduct and the Code of supplier conduct.

Whistleblower: anyone who alerts (reports) fraud, corruption, alleged crimes or any breach of the codes of conduct to the relevant authority (line manager, general manager) or contact as described herein.

5. Guidelines

Mopoli is committed to the aims and objectives of an effective whistleblower protection program.

Making a report

Approved on December 17, 2020

If an employee knows, or suspects, that some wrongdoing is occurring within Mopoli, he or she should raise the matter immediately with their line manager. If the employee is not able to approach their line manager, for example if it is believed that they are involved in any wrongdoing, the employee should contact their manager, state their concerns in writing to the Compliance Officer.

Any other whistleblower (non-employee) should state their concerns in writing to their manager or the Compliance Officer.

The whistleblower should provide (when possible) evidence in their report.

Any manager who is informed by an employee or a third party of a potential wrongdoing should advise the Compliance Officer.

Vital information of pertaining to alleged crimes against person or property, such as sexual harassment, violence, burglary etc. should immediately be reported to the manager.

Action by Mopoli

The Compliance Officer will take immediate action on behalf of the Mopoli to promptly investigate the situation.

Mopoli will treat all disclosures consistently and fairly; and will maintain the confidentiality of the whistleblower

The employee or the third party who has raised the issue of wrongdoing will be kept informed of any investigation that is taking place.

Alerting outside bodies

The media is not a relevant external body.

Employees and suppliers should not contact the media with allegations about Mopoli. Making allegations or disclosing information in an inappropriate way (e.g. contacting the media or malicious allegations) could result in disciplinary action being taken against the employee.

Protection against detriment

Mopoli will not tolerate any action, including reprisals, against those whistleblowers who come forward in good faith to disclose such conduct. If any of the above mentioned in the scope of this policy retaliate against the whistleblower (who reports an event in good faith) will be subject to severe disciplinary action, including termination of their employment or their contract and/or legal action against them by Mopoli.

Employees should follow the procedure set out in this policy, where the procedure is not followed, protection against detriment will not apply.

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The identity of the whistleblower shall at all times remain confidential to the persons directly involved in implementing this policy, unless the issue requires investigation by law enforcement, in which case members of the organisation may be subject to subpoena.

6. Changes to the policy

The Management Board is authorised to adopt, revoke and amend this policy.

Compliance Officer: compliance@mopoli.com