



WHISTLEBLOWER POLICY

(EFFECTIVE AS OF DECEMBER 30, 2022)

ABOUT THIS POLICY

Moolec Science SA, a public limited liability company (*société anonyme*) with its registered office at 17, Boulevard F.W. Raiffeisen, L-2411 Luxembourg, Grand Duchy of Luxembourg and registered with the Luxembourg Trade and Companies' Register (*Registre de Commerce et des Sociétés, Luxembourg*) under number B268440 (the "**Company**") is committed to conducting our business with honesty and integrity, and we expect all individuals to maintain high standards in accordance with all applicable laws and regulations and our Code of Conduct and Ethics. However, all organizations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations from occurring and to address them when they do occur.

Although our Code of Conduct and Ethics addresses this issue generally, we have adopted this Whistleblower Policy (this "**Policy**") with the purpose of:

- a) Encouraging our employees to report suspected wrongdoing as soon as possible, with the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
- b) Providing our employees with guidance on how to raise those concerns.
- c) Reassuring our employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This Policy covers all Company employees, directors, officers, agency workers, seconded workers, volunteers, interns, agents, consultants, and contractors (each a "**Representative**" and collectively, "**Representatives**"). This Policy does not form part of any employee's contract of employment, and we may amend it at any time. We will provide you with notice of any amendments to facilitate your ability to raise any concerns you may have.

PERSONNEL RESPONSIBLE FOR THIS POLICY

The Audit Committee has overall responsibility for this Policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this Policy and has day-to-day operational responsibility for this Policy and must ensure that all managers and other employees who may deal with concerns or investigations under this Policy receive regular and appropriate training.

The Audit Committee should review this Policy from a legal and operational perspective at least once a year.

Representatives are responsible for the success of this Policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Representatives are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the Audit Committee.

WHAT IS WHISTLEBLOWING?

Whistleblowing is the disclosure of information that relates to suspected wrongdoing or dangers at work. This may include:

- a. criminal activity;
- b. failure to comply with any legal or professional obligation or regulatory requirements;
- c. miscarriages of justice;
- d. danger to health and safety;
- e. damage to the environment;
- f. bribery under our Code of Conduct and Ethics;
- g. facilitating tax evasion;
- h. financial fraud or mismanagement;
- i. breach of our internal policies and procedures including our Code of Conduct and Ethics;
- j. conduct likely to damage our reputation or financial wellbeing;
- k. unauthorized disclosure of confidential information;
- l. negligence;
- m. other workplace-specific concerns; and
- n. the deliberate concealment of any of the above matters.

WHO IS A WHISTLEBLOWER?

A whistleblower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) you should report it under this Policy.

This Policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use Code of Conduct and Ethics as appropriate.

If you are uncertain whether something is within the scope of this Policy you should seek advice from the Audit Committee, whose contact details are at the end of this Policy.

RAISING A WHISTLEBLOWING CONCERN

We hope that in many cases you will be able to raise any concerns with your manager, supervisor, or team leader. You may tell him or her in person or put the matter in writing if you prefer. They may be able to agree on a way of resolving your concern quickly and effectively.

However, where the matter is more serious, or you feel that your manager, supervisor, or team leader has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact compliance@moolecscience.com.

We will arrange a meeting with you as soon as possible to discuss your concern.

We will take down a written summary of your concern and provide you with a copy after the meeting. We will also aim to give you an indication of how we propose to deal with the matter.

CONFIDENTIALITY

We hope that Representatives will feel able to voice whistleblowing concerns openly under this Policy. However, if you want to raise your concern confidentially, we will

make every effort to keep your identity secret. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.

We do not encourage representatives to make disclosures anonymously. Proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible.

INVESTIGATION AND OUTCOME

Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. We will inform you of the outcome of our assessment. You may be required to attend additional meetings to provide further information.

In some cases, we may appoint an investigator or team of investigators including employees with relevant experience of investigations or specialist knowledge of the subject matter. The investigator(s) may make recommendations for change to enable us to minimize the risk of future wrongdoing.

We will aim to keep you informed of the progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a whistleblower has made false allegations maliciously, recklessly, or with the foreknowledge that the allegations are false, the whistleblower will be subject to disciplinary action.

IF YOU ARE NOT SATISFIED

While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this Policy, you can help us to achieve this goal.

If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts. Alternatively, you may contact the Chair of the Audit Committee. Contact details are set out at the end of this Policy.

EXTERNAL DISCLOSURES

The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In many cases you may not find it necessary to alert anyone externally.

The law recognizes that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator.

Whistleblowing concerns usually relate to the conduct of our representatives, but they may sometimes relate to the actions of a third party, such as a customer, supplier, or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first. You should contact your supervisor, manager, team leader or one of the other key contacts set forth in this Policy.

PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support whistleblowers who raise good faith, genuine concerns under this Policy, even if they turn out to be mistaken.

Whistleblowers must not suffer any detrimental treatment as a result of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats, and other unfavourable treatment connected with raising a concern.

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.

KEY CONTACTS

- Gastón Paladini - CEO - gaston@moolecscience.com
- Catalina Jones - Chief of Staff & Sustainability - catalina@moolecscience.com
- Agustín Silva Zambrano - Legal Counsel - agustin@moolecscience.com