

MARLEY SPOON

Whistleblower Policy

Adopted by the Management Board and approved by the Supervisory Board in December, 2021.

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Whistleblower Policy Marley Spoon AG and its subsidiaries (the Company)

1. Purpose

Marley Spoon has a strong values-based culture that encourages open communication, integrity and accountability. This Whistleblower Policy (**Policy**) has been developed to ensure that all employees (team members) and contractors, as well as others working closely with the Company, can freely and without fear of repercussions raise concerns regarding actual or suspected contraventions of our ethical standards and legal obligations, and to set the framework for how the Company approaches whistleblowing.

We enable an honest, open and supportive environment through reassurance, guidance and training. In this regard the Board has adopted a Policy that supports directors, employees (both current and former), contractors, suppliers and third parties by providing a framework for receiving, investigating, and addressing allegations of serious wrongdoing. This will be achieved by encouraging team members to report their concerns to enable the resolution of the issues that are identified.

'Whistleblowing' refers to the act of raising concerns about potential, suspected, or actual misconduct within the Company and is a key element of our governance framework as well as supporting transparency and accountability within the Company.

2. Policy

This Policy applies to suspected or actual unethical, illegal, corrupt, fraudulent, or undesirable conduct, or any breach of the Company's Code of Conduct.

The Company will not tolerate anyone being discouraged from speaking up or being adversely affected because they have reported misconduct in accordance with this Policy. The Company will consider disciplinary action, which may include termination of employment or engagement, where any team member has caused detriment to another because they have or want to make a disclosure in accordance with this Policy.

A copy of this Policy will always be available on internal and external Company websites.

Marley Spoon will comply with the standards set out in this Policy. If a legal obligation imposes a higher standard or requirement on Marley Spoon, or a requirement that is inconsistent with this Policy, the legal obligation will prevail over the Policy.

3. To whom does this policy apply?

Company team members, directors and other officers who have reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against the Company must make a report. Anyone else who has reasonable grounds to suspect that Potential Misconduct has occurred or is occurring within or against the Company is encouraged to make a report. This includes the Company's past team members, directors, other officers,

contractors, suppliers (including employees of suppliers), and associates, as well as dependents (or their spouse's dependents) and relatives of the above.

4. What is Potential Misconduct?

Potential Misconduct is any suspected or actual misconduct or an improper state of affairs or circumstances in relation to the Company. This includes if you believe that a Company director, executive, manager, team member, contractor, supplier or other person who has business dealings with the Company has engaged, or attempted to engage in conduct which:

- is dishonest, fraudulent or corrupt, including bribery;
- is an illegal activity (such as theft, drug sale or use, violence, criminal damage to property, breach of competition and consumer law, privacy law or any other breaches of state or federal law or local laws and regulations applicable to the Company's operations and entities);
- represents a danger to the public or to the financial system;
- is unethical or in breach of Company policies (such as breaches of privacy or confidentiality, sexual harassment, bullying or intimidation, dishonestly altering company records or data, obtaining an unauthorised or inappropriate personal benefit, adopting questionable accounting practices or wilfully breaching the Company Code of Conduct or other policies or procedures);
- is potentially damaging to the Company, a team member or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Company property or resources;
- may cause financial loss to the Company or damage its reputation or be otherwise detrimental to Company interests; or
- concerns any other kind of serious misconduct or an improper state of affairs or circumstances.

Potential Misconduct generally does not include personal work-related grievances, as described in section 5.

Reports must be based on reasonable grounds that the information disclosed is true. There will not be negative consequences if the information turns out to be incorrect, but you must not make a report that you know is not true or is misleading. Making a false report is considered a serious matter and may result in disciplinary action.

5. What is a personal work-related grievance?

Personal work-related grievances are not within the scope of this Policy and should be raised directly with your team lead, a member of the People & Culture team or any other Company leader that you feel comfortable raising the matter with.

Personal work-related grievances are issues in relation to your employment with the Company that have implications for you personally (i.e. matters solely related to your personal employment).

Examples of personal work-related grievances include:

- a conflict between you and another team member;
- a decision relating to your promotion or transfer; or
- a decision relating to the termination of your employment.

In some limited instances, a personal work-related grievance may be covered by this Policy, such as where the grievance arises from knowledge of unethical, illegal or fraudulent conduct. Further information is set out in **Appendix 1**.

6. To whom can a report be made?

The Company has both informal and formal ways in which concerns can be raised depending on your circumstances and the level of seriousness of the issue.

If you are comfortable, you are encouraged to raise a concern informally outside this Policy with your team lead or a member of the People & Culture team. At any time before you raise a concern, you can obtain more information about this Policy, how it works and whistleblower information more generally by contacting one of the Protected Disclosure Officers listed in this Policy.

Protected Disclosure Officers

You may report a matter directly to any of the following Protected Disclosure Officers:

Office	Details of officeholder as at date of publication	
	Name	Email address
General Counsel	Mathias Hansen	mathias.hansen@marleyspoon.com whistleblower@marleyspoon.com
Chief People Officer	Rike Stein	rike.stein@marleyspoon.com whistleblower@marleyspoon.com

You may also request a meeting in person to make a report.

Reports may also be made by post to General Counsel, Marley Spoon AG, Paul-Lincke-Ufer 39-40, Berlin 10999, Germany (or marked to the attention of one of the Protected Disclosure Officers referred to above).

Whispli

You can also report a matter via Whispli. Whispli is an anonymous online platform that enables complaints and issues to be reported and managed. The link to the Company's Whispli platform is <https://marleyspoon.whispli.com/anonymous-report>. Whispli is enabled for

two-way anonymous communication which protects whistleblower's identity and reports made through the platform will be received by one of the Protected Disclosure Officers.

Anonymous Reports

A report may be submitted anonymously if you do not wish to disclose your identity. Anonymous reports may be submitted via email to one of the Protected Disclosure Officers listed above, by using an anonymised email account, or via the Company's Whispli platform.

You will receive an acknowledgement of receipt within 7 days of submitting a report, unless the report is made anonymously.

Generally, you are encouraged to provide your name because it will make it easier for us to address your disclosure. For example, the context in which you may have observed the Potential Misconduct is likely to be useful information, and we may seek more information to assist an investigation. If you do not provide your name, the investigation will be conducted as best as possible in the circumstances and you will still be protected in accordance with this Policy. However, please be aware that an investigation may not be possible unless enough information is provided, and it may make it difficult to offer you the same level of practical support if we do not know your identity.

7. Investigation of Potential Misconduct

Matters raised under this Policy will be received and treated seriously and with the utmost sensitivity. All matters will be dealt with fairly and objectively, in a timely manner and in accordance with relevant supporting procedures.

While making a report does not guarantee that the matter will be formally investigated, all reports will be assessed and considered by the Company and a decision made as to whether they should be investigated in accordance with this Policy. The Company's response to a report will vary depending on the nature of the report (including the amount of information provided).

Reports alleging Potential Misconduct will be assessed to:

- determine if and how they should be investigated in accordance with this Policy; and
- determine whether the Potential Misconduct is of a serious nature, in particular whether it involves conduct involving senior management and or significant financial matters. Where the matter is serious, the General Counsel (or their delegate) must immediately notify the Chief Executive Officer of Marley Spoon AG, Chief Financial Officer and the Chair of the Audit & Risk Committee, which is composed of non-executive directors of Marley Spoon AG. As at the date of publication, the Chair of the Audit & Risk Committee is Robin Low, and the other members are Deena Shiff and Roy Peticucci.

In all cases:

- All team members and contractors must cooperate fully with any investigations.
- The Protected Disclosure Officer may investigate the matter directly or may appoint an Investigation Officer to investigate the matter, other than in matters involving breaches of the Australian Corporations Act where particular processes apply.
- The General Counsel or another Protected Disclosure Officer may be consulted to determine how the Company will respond and/or report the matter.
- If the matter relates to the General Counsel, approval must be sought from the Chief Executive Officer to engage external legal advisers to oversee the investigation.
- Unless there are confidentiality or other reasons not to do so, individuals to whom the disclosure relates will be informed of the allegation at an appropriate time and will be given a chance to respond to the allegations made against them.
- Where the Company considers it appropriate to do so, we will provide feedback to you regarding the investigation's progress and/or outcome (subject to considerations of the privacy of those against whom allegations are made).

8. Protection of Whistleblowers

The Company is committed to protecting and respecting the rights of persons who make reports under this Policy and ensuring anyone who makes a report based on reasonable grounds is treated fairly and does not suffer any disadvantage.

Marley Spoon offers an Employee Assistance Program (EAP) in each region. Counselling and short-term psychological assistance is offered to the Company's team members and to their family members to support well-being on its teams in both their work and personal lives. Information about the EAP can be found on the Company's internal website.

a) Protecting your identity

The Company's priority is to protect the identity of people who speak up and make a report. If you speak up, your identity (and any information we have because of your disclosure that someone could use to work out your identity) will only be disclosed if you give your consent to the Company to disclose that information or the disclosure is allowed or required by law.

We will take steps to protect your confidentiality, for example by ensuring your concerns are overseen and investigated by suitably qualified and appointed team members and securely and confidentially storing all files and records created relating to a whistleblower report or an investigation.

b) Protection from detriment

We will take all reasonable steps to protect you from detrimental treatment and will take appropriate action where any such detrimental treatment is identified. If you consider you are subjected to detrimental treatment because you made a report based on reasonable grounds under this Policy, you should inform any Protected Disclosure Officer or a senior Company executive immediately. If you consider the matter has not been appropriately addressed, you can refer it directly to the General Counsel.

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats, or other unfavourable treatment connected with making a report.

The Australian Corporations Act also gives special protections, enforceable in Australia, to disclosures where certain conditions are met. Refer to Appendix 1 for further details. The laws of other countries may also provide specific legal protections for whistleblowers.

9. Outcome of investigations and reporting procedures

At the end of the investigation, the Protected Disclosure Officer or Investigation Officer must submit a report to the General Counsel. This report will be the property of the Company and will remain confidential.

Where an investigation identifies a breach of the Company's Code of Conduct or other internal policies or procedures, appropriate disciplinary action may be taken. This may include, but is not limited to, terminating or suspending the employment or engagement of

the person(s) involved in the Potential Misconduct. If the report finds that there has been a suspected or an actual breach of the law the Company may refer the matter to the relevant legal authority.

We will provide feedback to you on the action envisaged or taken as follow-up and on the grounds for such follow-up within a reasonable time not exceeding three months from the submission of the report, unless the report is made anonymously.

10. Reporting procedures and review of Policy

The General Counsel will be responsible for preparing periodic reports on the number and type of whistleblower incident reports. These reports will also be tabled at the Company Audit & Risk Committee at regular intervals to ensure the Board has full visibility and transparency about whistleblower matters including any material incidents. The Audit & Risk Committee will determine whether any matters need to be considered by the Board, including information about any material incidents raised.

The General Counsel will provide the Board with immediate visibility of any disclosure of a serious nature. The General Counsel will also, at least annually, provide the Board with a summary of disclosures made under this Policy, including metrics on disclosures made and additional information about any material incidents raised.

All reporting of matters investigated in accordance with this Policy will maintain the confidentiality of any person who has reported a matter in accordance with the Policy. Any information that might lead to the disclosure of the identity of the whistleblower will also be excluded from these reports.

Disclosures made under this Policy must also be considered in light of the Continuous Disclosure Policy. All information that may trigger a continuous disclosure obligation must be dealt with in accordance with the Continuous Disclosure Policy. This Policy will be periodically reviewed and updated. Team members who have roles under this Policy receive training on discharging their responsibilities and will be advised of any changes to this Policy and their responsibilities as required.

11. Relationship to other policies

This Policy should be read in conjunction with the Company's Code of Conduct and Continuous Disclosure Policy.

Appendix 1

Protections provided by Australian law

1. Additional legislative protections

The law offers protections, enforceable in Australia, where “eligible whistleblowers” make a disclosure outside the Whistleblower Policy (for example, if potential misconduct is reported to people other than Protected Disclosure Officers). If an eligible whistleblower makes a “protected disclosure” under the law that does not comply with the Whistleblower Policy, they will still be entitled to legal protections. More information on “eligible whistleblowers” and “protected disclosures” is set out below. Please contact the General Counsel if you would like more information about these legal protections.

The laws of other countries may also provide specific legal protections for whistleblowers.

2. Eligible whistleblowers

Under the law, an “eligible whistleblower” is an individual who is, or has been:

- an officer or team member of the Company (e.g. current and former team members who are permanent, part time, fixed-term or temporary, interns, secondees, managers, and directors);
- a supplier of services or goods to the Company (whether paid or unpaid), including employees (e.g. current and former contractors, consultants, service providers and business partners);
- an associate of the Company; and
- a relative, dependent or spouse of an individual above.

3. Protected disclosures

Certain information that is disclosed to certain people or organisations is protected by law. Examples of this information and recipients are outlined in the following table.

Information reported or disclosed	Recipient of disclosed information
<p>General disclosable matters</p> <ul style="list-style-type: none">• Information about actual or suspected misconduct, or an improper state of affairs or circumstances in relation to the Company• Information that the Company or any officer or team member of the Company has engaged in conduct that:	<p>Recipients for any general disclosable matters</p> <ul style="list-style-type: none">• A person authorised by the Company to receive protected disclosures, ie the Protected Disclosure Officers under this Policy (see section 6)• An officer or senior manager of the Company

<ul style="list-style-type: none"> - contravenes or constitutes an offence against certain legislation (e.g. the Australian Corporations Act); - represents a danger to the public or the financial system; or - constitutes an offence against any law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more. <p>Note that “personal work-related grievances” are not protected disclosures under the law, except as noted below.</p>	<ul style="list-style-type: none"> • An internal or external auditor, or a member of an audit team conducting an audit, of the Company • An actuary of the Company; the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA) or another body prescribed by the Australian Corporations Regulations • A lawyer for the purpose of obtaining legal advice or legal representation.
<p>Tax-related disclosable matters</p> <ul style="list-style-type: none"> • Information about misconduct, or an improper state of affairs or circumstances, in relation to the tax affairs of Marley Spoon AG or an associate, which the team member considers may assist the recipient to perform functions or duties in relation to the tax affairs of the Marley Spoon AG or an associate 	<p>Recipients for any tax-related disclosable matters</p> <ul style="list-style-type: none"> • A person authorised by Marley Spoon AG to receive reports of tax-related disclosable matters • An internal or external auditor, or a member of an audit team conducting an audit, of Marley Spoon AG • A registered tax agent or Business Activity Statement (BAS) agent who provides tax services or BAS services to the Marley Spoon AG • A director, secretary or senior manager of Marley Spoon AG • A team member or officer of Marley Spoon AG who has functions or duties that relate to the tax affairs of Marley Spoon AG, including the Chief Financial Officer, the Head of Reporting & Audit and the Head of Accounting Operations • A lawyer for the purpose of obtaining legal advice or legal representation
<p>Further tax-related information</p> <p>Information that may assist the Commissioner of Taxation to perform his</p>	<p>Recipients for any further tax-related information</p> <ul style="list-style-type: none"> • Commissioner of Taxation (Australia)

<p>or her functions or duties under a taxation law in relation to Marley Spoon AG</p>	<ul style="list-style-type: none"> ● A lawyer for the purpose of obtaining legal advice or legal representation
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The law also protects certain disclosures made in “emergency” and “public interest” situations, in which case disclosures can be made to additional recipients. Please contact the General Counsel if you would like more information about emergency and public interest disclosures.

Personal work-related grievances

Legal protection for disclosures about solely personal employment-related matters is only available under the law in limited circumstances. A disclosure of a personal work-related grievance will remain protected if, in summary:

- it concerns detriment to you because you have or may be considering making a report; or
- It is made to a legal practitioner for the purposes of obtaining legal advice or legal representation in relation to the operation of the law about whistleblowers.

Under the law, a grievance is **not** a ‘personal work-related grievance’ if it:

- has significant implications for an entity regulated under the law that does not relate to the discloser;
- concerns conduct, or alleged conduct, in contravention of specified corporate and financial services laws, or that constitutes an offence punishable by 12 months or more imprisonment under any other laws of the Commonwealth of Australia;
- concerns conduct that represents a danger to the public or financial system; or
- concerns conduct prescribed by the regulations.

4. Specific protections and remedies

Additional legislative protections may also be available to eligible whistleblowers who make protected disclosures under the law, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct;
- if the detrimental conduct wholly or partly resulted in the termination of a team members employment, reinstatement of their position; and
- any other order the court thinks appropriate.

The law also states that if you make a protected disclosure:

- in some circumstances (e.g. if the disclosure has been made to a regulator) the information you provide is not admissible in evidence against you in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information;

- you are not subject to any civil, criminal or administrative liability for making the disclosure; and
- no contractual or other remedy may be enforced or exercised against you on the basis of the disclosure.