PLANTING NATURALS B.V.

CODE OF CONDUCT

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POLICY	GENERAL POLICY
OBJECTIVE	The Code of Conduct is designed to inform all management and employees of the types of behaviour and attitudes that the Organization advocates, ensuring that all members conduct themselves in a socially responsible manner.
SCOPE	This policy applies to all employees.

1.0 ORGANISATIONAL PROFILE

Planting Naturals is a group of companies dedicated to the production and trade of organic and RSPO-certified palm oil and palm oil products. The company closely works with independent smallholder farmers in West Africa and supports them in reaching international sustainability standards.

Palma Organica Holland (POH) B.V. is a European trading organisation, which is part of the Planting Naturals (PN) group. Palma Organica Holland supplies its products from organic palm oil growers in West Africa and from time to time other organic certified palm oil producers.

Furthermore, PN is the 100% complete owner of Planting Naturals Sierra Leone BV, a production and trading company of organic and sustainable palm oil in Sierra Leone. Under its management, it has three operational sites: Goldtree Sierra Leone Ltd (Daru), Natural Habitats Sierra Leone Ltd (Zimmi), and Sierra Organic Palm Ltd (Rutile). The company has a socially inclusive business model and strives to bring positive impacts within all operational areas.

Goldtree Sierra Leone is located near Daru in Kailahun District in Sierra Leone's Eastern Province. Incorporated in 2007, Goldtree has succeeded in rehabilitating an abandoned palm oil mill and plantation. Apart from Goldtree's nucleus plantation, the company invests in local enterprises by purchasing fresh fruit bunches (FFBs) from smallholder farmers within approximately a 40 km radius of the mill. This supports thousands of families in the rural community and ensures that they receive a fair price for their product. The mill processes the FFBs into crude palm oil (CPO), and palm kernel oil (PKO).

2.0 COMPANY PHILOSOPHY

2.1 VISION

Our vision is to become the global cost and quality leader; we aspire towards an entirely reliable supply chain from Africa that is organic, sustainable and innovative.

2.2 MISSION

To connect African smallholders to the global markets, so that they can sustain their livelihoods and natural resources.

2.3 CORE VALUES – GUIDING PRINCIPLES

Our Core Values symbolise the spirit and devotion that we have at the company. They represent a collection of values governing our decision-making to ensure that we act according to our commitment to create economic, social and environmental value for our workers, our farmers, our business partners and society as a whole. These are embedded into our entire management system and represent the heart and soul of our business. In all our decisions and activities, we value:

- Behaving with **Integrity**
- Building a culture of **Entrepreneurial Spirit** for our farmers
- The unrelenting pursuit of excellence in **Quality**
- Working **Transparently**

2.4 ENVIRONMENTAL RESPONSIBILITY AND SUSTAINABILITY

Planting Naturals recognises the significant environmental footprint of its operations and is committed to responsible environmental stewardship across all plantation, processing and distribution activities. The company is dedicated to complying with all relevant environmental regulations and to continuously improving its environmental performance.

1. Air, Waste, and Water Pollution

- The company will take all reasonable measures to prevent air emissions, hazardous waste generation, and water pollution.
- Effluent from mills and other facilities must be treated and disposed of responsibly, in accordance with national regulations and best environmental practices.
- Open burning of waste is strictly prohibited unless expressly authorised under national law and controlled conditions.

2. Water Consumption

- Water is a shared and finite resource. All operations must strive to use water efficiently and prevent contamination of local water sources.
- The company will prioritise sustainable water use in plantations, nurseries, and factories, especially in water-stressed areas.
- Irrigation and mill operations shall be monitored to reduce excessive use, wastage or leakage.

3. Biodiversity and Deforestation

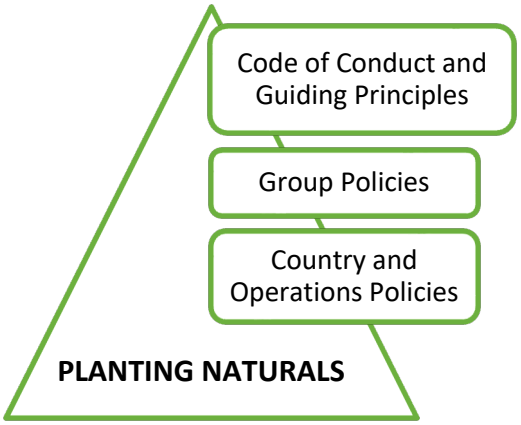
- Planting Naturals has a strict No Deforestation policy. Land clearing by burning or removal of High Conservation Value (HCV) or High Carbon Stock (HCS) areas is prohibited.
- The company supports the protection of biodiversity by maintaining wildlife corridors, riparian buffer zones and setting aside conservation areas within and around its plantations.
- Expansion into new areas will only be pursued following environmental and social impact assessments, with the principle of Free, Prior and Informed Consent (FPIC) from affected communities.

4. Employee Responsibilities

- All employees must report any practice that could result in pollution, illegal land clearing, wildlife harm, or excessive water use.
- Training on environmental awareness and best practices will be provided regularly, and all staff are expected to adhere to these standards in their daily work.

3.0 FRAMEWORK OF GOVERNANCE

Planting Naturals is governed by a framework that takes into account the Company's Guiding Principles, Code of Conduct and Policies. The company commits to upholding the best business practices and adhering to applicable laws in all its operations across the globe.



4.0 PURPOSE OF THE CODE OF CONDUCT

The Company firmly believes that the employees are its greatest asset which can bring the Company to great heights. Therefore, the Company aims to continuously attract, develop and retain highly competent and strongly committed employees who genuinely support the Company's Mission and Core Values. Consistent with this strategic intent, a culture of trust where these assets can flourish and succeed, is imperative.

A Code of Conduct is one of the important elements of such culture. Thus, the Company developed this Code of Conduct to serve as a guide for all employees about the acceptable behaviours in conducting business within and outside the Company and to ensure that all employees' decisions and actions are in accordance with the Company's Core Values. The Code reflects the basic requirements of professionalism, integrity, and values that ensure harmonious relationships among employees and other stakeholders while instilling a sense of accountability and responsibility. All employees are expected to abide by all company policies and procedures, including this Code.

5.0 RESPONSIBILITY

5.1 TOP MANAGEMENT

It is the responsibility of Top Management to ensure that all rules and regulations are expressed in a language that is understandable and made known to all employees. Likewise, the rules must be reasonable, fair, lawful and consistently applied to all, with due process being observed at all times.

The Top Management shall promote mutual trust and confidence between employees and the Management and shall advocate professionalism in administering the provisions of the Code. They shall ensure that flexibility is provided in the application of disciplinary actions, taking into consideration the circumstances or nature of the violation.

5.2 DEPARTMENT HEADS

Department Heads have the responsibility of maintaining morale among employees by personally adhering to all company policies, including this Code of Conduct, and enforcing said rules, among their respective direct reports, whenever necessary. They shall act as role models of professional behaviour to inspire staff to practice self-discipline, where conscience dictates that following Company Policies, Rules & Regulations is the right thing to do. Thereby, making the Code of Conduct a mere guide and informative tool to ensure order and promote excellent work standards, rather than a tool to punish or discipline employees. To do this, it is imperative that the Department Heads fully understand this Code.

The Company aims to foster a positive work environment in which employees can raise their concerns, especially ethical issues and misconduct. If a violation of this Code is observed and witnessed within the department, it should be immediately reported and escalated to the Department Head or the group's Board Compliance Director.

The Code of Conduct may not always be able to address all infractions that could arise. However, this serves as a basis for all employee discipline-related decisions. Department Heads are expected to exercise objective judgment based on the provisions of this Code. Consultations on how to manage misconduct and how to prevent its recurrence may be done with the Managing Directors.

5.3 EMPLOYEES

Employees are responsible for understanding and obeying the Code of Conduct. They shall commit themselves to the highest standard of ethical conduct and to challenge themselves to demonstrate a high level of Integrity and Professionalism, without compromise, in all their activities. They shall treat everyone with dignity and respect, the way they wish to be treated themselves, as they honour diversity, individuality, and personal and professional differences.

6.0. COMPLIANCE WITH LAW

Planting Naturals and its subsidiaries operate business globally. The Company commits to comply with all applicable laws, regulations and legal requirements in relation to its various business operations and territories in which it operates. All employees representing the Company must ensure that they are knowledgeable of all relevant laws and regulations of each country, including local customs or ethnicities.

Employees must immediately report any practices believed to be illegal and inappropriate to their Department Heads or directly to the Group's Board Compliance Director. Where appropriate, and when a conflict exists between the Code and applicable law, rule or regulation, including legalities, employees must consult directly with their respective Department Heads or the Group's Board Compliance Director.

7.0 NO RETALIATION

Planting Naturals B.V. and its subsidiaries Goldtree (S.L.) Ltd.m Natural Habitats Sierra Leone Ltd. and Sierra Organic Palm Ltd. prohibit any employee, director, or manager from taking action against anyone who may have reported a violation of this Code.

An employee shall not be discharged or be threatened with adverse employment action, or otherwise be retaliated against, in terms of the individual's compensation, terms of contract, work and location assignments, or any privileges of employment, on the basis that the individual reports, in good faith, any violation, or is cooperating with the investigation relating to a violation and providing lawful and truthful information to the investigating body, government agency or law enforcement regarding the legal offence.

An individual whom the Company finds to have taken such retaliatory action against anyone who has filed a report of violation is subject to action deemed appropriate which may include dismissal from the Company/termination of the service contract, civil and criminal liabilities.

COMPANY'S POLICIES
WORKPLACE & ENVIRONMENT

1. WHISTLEBLOWER POLICY

A new, separate Policy has been created to cover the company's approach to whistleblowers. Please refer to the *Whistleblower Policy* for further details on this topic.

2. NON-DISCRIMINATION AND EQUAL OPPORTUNITY POLICY

OBJECTIVE	The objective of this policy is to ensure non-discrimination and the equal treatment of all employees and candidates for employment (potential employees).
SCOPE	This policy applies to all activities and operating locations currently run by the company and all its subsidiaries as well as the future extensions or developments, and to all employees and potential employees and suppliers.
DEFINITIONS	**Discrimination** – refers to the unjust or prejudicial treatment of different groups of people, especially on the grounds of race, age, or sex. **Harassment** – may include, but is not limited to, threats, physical contact/violence, pranks, jokes, bullying, epithets, derogatory comments, vandalism, or verbal, graphic, or written conduct directed at an individual or individuals because of their race, ethnicity, sex, pregnancy, colour, religion, national origin, physical/mental disability, age, marital status, sexual orientation, gender identity, or genetic information.
POLICY STATEMENT	Planting Naturals will not discriminate and will give equal opportunities in its decisions on employment, promotion, training, remuneration or any other benefit. The company will not discriminate and will give equal opportunities in its decisions on redundancy, dismissal or termination. Decisions on these matters will be made objectively so that any qualified person can be employed without regard to ethnic origin, race, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation, marital status, age, pregnancy status, having or not having dependents, mental or physical disability or medical condition. Fair wages and equal remuneration for work of equal value without distinction of any kind, in particular women being guaranteed conditions of work not inferior to those enjoyed by men, with equal pay for equal work. Right to equal remuneration, including benefits, and to equal treatment in respect of work of equal value, as well as equality of treatment in the evaluation of the quality of work.

	Equal opportunity for everyone to be promoted in his/her/their employment to an appropriate higher level, subject to no considerations other than those of seniority and competence.
EMPLOYEES AND POTENTIAL EMPLOYEES' RESPONSIBILITIES	Employees and potential employees have the right to make a formal complaint in instances where they believe there has been discrimination and a lack of equal opportunity.

3. HUMAN RIGHTS POLICY

OBJECTIVE	The objective of this policy is to ensure that the human rights of company employees are protected within their work environment with the company. At Planting Naturals, we believe that respect for human rights is essential for successful business management and detrimental to the sustainable development of the world. Therefore, we aim to respect and proactively foster internationally recognised human rights within our sphere of influence, especially the rights of the most vulnerable groups in the communities where the company operates. We perceive it as our duty, and this is the baseline for our social responsibility policies.
SCOPE	This Policy extends to all employees of Planting Naturals and its subsidiary companies and determines the choice of our partners. All our internal policies and procedures are developed with integrity, honesty and respect for human rights.
POLICY STATEMENT	Planting Naturals is committed to respecting and supporting human rights as contained in: - United Nations Declaration on Human Rights Defenders - Universal Declaration of Human Rights (1948) - United Nations Guiding Principles on Business and Human Rights (2011) - The International Labour Organisation's Declaration on Fundamental Principles and Rights at Work ('ILO Core Conventions') - International Covenant on Civil and Political Rights (with specific reference to the protection of whistleblowing as an aspect of freedom of expression under Article 19) - International Covenant on Economic, Social and Cultural Rights - Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) - ILO Convention 169 (1989) on Indigenous and Tribal Peoples - UN Declaration on the Rights of Indigenous Peoples (2007)
THE IMPLEMENTATION OF OUR POLICY	Planting Naturals has identified four priority areas of impact:
1. OUR PEOPLE	• Planting Naturals is committed to maintaining a working environment that respects and supports the provision of basic human rights to all its employees to the full extent permitted by law. To this end:

	• Planting Naturals strictly prohibits all forms of forced or compulsory labour for any employees; • Planting Naturals is committed to providing equal employment opportunities to all qualified persons; • Planting Naturals respects employees' right to engage in free association and to participate in a collective bargaining process; • Planting Naturals strictly prohibits child labour or any type of work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development; • Planting Naturals fully commits to abide by national laws related to health and safety. The company ensures that a safe and healthy working environment is provided for all our employees, contractors and visitors; • Planting Naturals strictly prohibits discrimination and sexual harassment; • Our personnel have the right to decline to participate in corrupt, illegal or fraudulent acts. Our personnel receive training on a variety of human rights-related issues, including but not limited to, equal employment opportunity, diversity, money laundering, bribery and corruption.

2. FARMERS AND AFFECTED COMMUNITIES	• Planting Naturals is committed to respecting and safeguarding rights to lands and natural resources traditionally occupied and used. In all countries of operation, the company respects customs of inheritance and avoids forced removals. For this reason, the company has developed a Land Use Policy, which covers the following:
	  ○ Planting Naturals commits to providing affected parties free, prior and informed consent (FPIC), when in consultation for the development of any projects.
	  ○ Planting Naturals works with independent smallholders, who are not bound by any contract, credit agreement or planning to the company's mill.
	  ○ The leasing of land for Planting Naturals' future operations will not diminish the legal, customary or user's rights, including those that may rely on the land access for their livelihoods (especially women).
	  ○ Planting Naturals strives for complete transparency when completing land lease arrangements.
	• Planting Naturals is committed to providing all relevant information in appropriate forms and languages, including but not limited to impact assessments, proposed benefit sharing and legal arrangements.
	• Planting Naturals respects and supports the rights of the local community to access land for food, and nutritional and religious security.
	
	Planting Naturals expressly prohibits the use of mercenaries and paramilitaries in any of our operations. In addition, any contracted security forces are forbidden from engaging in extrajudicial intimidation or harassment.

3. EXTERNAL SERVICE PROVIDERS	For the external service providers, Planting Naturals prepares a Supplier Code of Conduct that requires that they adhere to all applicable domestic laws and requires them to comply with the ILO Core Labor Principles and prohibit the use of child, forced or trafficked labour.
4. HUMAN RIGHTS DEFENDERS	Planting Naturals strictly prohibits discrimination against Human Rights Defenders[1] (HRD). Their right to defend human rights is guaranteed without discrimination or retaliation. Special measures to protect HRDs, reflective of the specific needs of defenders are included in the company's grievance procedure. Planting Naturals protects individuals against violence, threats, all forms of retaliation, direct or indirect, pressure or any other arbitrary action as a consequence of the individual's legitimate exercise of their fundamental human rights during their engagement with the Planting Naturals. Planting Naturals protects individuals from all forms of retaliation, disadvantage or discrimination in the workplace linked to or resulting from HRD activities. Planting Naturals will preserve the individual's confidentiality. The identity of the individual will not be disclosed without the individual's explicit informed consent.
REPORTING OF TRANSGRESSIONS	Planting Naturals encourages the reporting of any transgressions against this Policy. All employees of the group should address such reporting primarily to their supervisor. If the supervisor is part of the issue the matter should be addressed directly to the head of the relevant business unit or the group sustainability department. All communication will be treated as confidential and will not result in any disciplinary action or retaliation against the persons making them. Beyond this, an employee or potential employee can seek legal redress. External stakeholders are advised to report any breach of this policy to the group's Board Compliance Officer.

4. CHILD LABOUR POLICY

INTRODUCTION	In all Planting Naturals operations, the protection of children's rights is a top priority. Any form of exploitation of children or any type of work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical, emotional and social development, is strictly forbidden.
POLICY STATEMENT	Planting Naturals commits to the following: • Comply with national laws on child labour and minimum employment age. • Comply with the Convention on the Rights of the Child (CRC, 1989).

[1] Human Rights Defender: individuals, groups and associations who promote and protect universally recognized human rights and contribute to the effective elimination of all forms of violations of human rights and fundamental freedoms of individuals and peoples. This definition includes Environmental HRD, whistleblowers, complainants and community spokespersons. This definition does not include those individuals who commit or propagate violence. Taken from the RSPO policy on the protection of HRD, Whistleblowers, Complainants and Community Spokesmen (endorsed by BoG on 24 Sept 2018).

	• Comply with IFC Performance Standard 2. • Not use or support the use of child labour as defined in ILO Convention 138. • Prohibit and seek to eliminate the worst forms of child labour in accordance with ILO Convention 182. • Not work with those who use child labour. • Base decisions about child labour on expert advice about the options available to children in the local context, and in the best interests of the children affected.
IMPLEMENTATION OF THE POLICY	By following the aforementioned commitments, Planting Naturals guarantees that: • Planting Naturals will not employ any person under the age of 18 years. • Planting Naturals will not allow its contractors and subcontractors to employ any person under the age of 18 years. • For the external service providers, Planting Naturals prepares a Supplier Code of Conduct that requires that they adhere to all applicable domestic laws and requires them to be compliant with ILO Core Labour Principles and prohibit the use of child, forced or trafficked labour. • Planting Naturals recognises that its major supplier group of smallholder farmers employ family labour for farm work. In this context, the national minimum employment age of 16 years is applied. Smallholder farmers will not employ persons under the age of 16 years. • Wherea 16 is the minimum employment age, 18 is the minimum age for work including chemical handling, strenuous work (heavy lifting, continuous motion etc).

5. FORCED AND TRAFFICKED LABOUR POLICY

DEFINITIONS	**Forced labour** refers to work or service not voluntarily performed that is exacted from an individual under threat of force or penalty. This includes any form of indentured servitude such as the use of physical punishment, confinement, threats of violence as a method of discipline or control such as retaining employees' identification, passports, work permits or deposits as a condition of employment. **Trafficked labour** is a form of exploitation that results from the recruitment, transport, transfer, harbouring, and receipt of individuals to perform labour or services with the threat or use of force or other forms of coercion, abduction, fraud, deception, abuse of power or a position of vulnerability, or the giving or receiving of payments or benefits.
POLICY STATEMENT	Planting Naturals' policies in human and labour rights are based on International Labour Organization Convention 29 (1930), ILO Convention 105 (1957) and national laws, recognising the country and cultural differences. Planting Naturals strictly prohibits the following: • Retention of identity documents or passports

	• Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom for workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages
IMPLEMENTATION OF THE POLICY	Planting Naturals will not tolerate any use of forced labour in the manufacture and distribution of its products and will not accept any services from suppliers, sub-contractors or business partners that employ or use forced labour in any matter or condition.

6. SEXUAL HARASSMENT, HARASSMENT & WORKPLACE-RELATED VIOLENCE POLICY

DEFINITIONS	**Sexual harassment** is defined as unwelcome and inappropriate behaviour of a sexual nature that has the effect of offending, intimidating or humiliating a person. It may be a single incident or occur over a period of time. In defining and identifying sexual harassment it is the effect of the behaviour that is relevant not the intent. See Appendix 1 for examples of sexual harassment. **Harassment**, sometimes called bullying, is defined as unwelcome behaviour that has the effect of offending, intimidating or humiliating a person. It may be a single incident or occur over a period of time. In defining and identifying harassment it is the effect of the behaviour that is relevant not the intent. See Appendix 1 for examples of harassment. **Workplace-related violence** is defined as any aggressive and deliberate physical action, either threatened or actual, by an employee, contractor or sub-contractor that causes or is intended to cause physical harm or intimidation to another person in the workplace. See Appendix 1 for examples of violence in the workplace. It should be noted that sexual harassment, harassment and workplace-related violence do not need to happen in the workplace to be constituted as workplace-related, if, for example, harassment takes place outside the workplace, but the incident is related to employment in the company.
POLICY STATEMENT	**Company's Responsibilities** • The company fully supports the rights of employees to be free from sexual harassment, harassment and violence while engaged in activities undertaken as part of their employment. • Line managers are expected to be mindful of the possibility of sexual harassment, harassment and violence in the workplace, and to monitor the behaviour of other employees in this regard.

	• The company prohibits extra-judicial intimidation and harassment by contracted security forces. • The Compliance Officer for matters relating to sexual harassment, harassment and violence in the workplace is HR Manager. • The Compliance Officer will deal with all complaints of sexual harassment, harassment and violence in the workplace promptly and confidentially. • Where an employee is proven to have sexually harassed, harassed or been violent to another employee, the company will take disciplinary action up to and including dismissal. Every effort will be made to ensure that employees who make complaints are not victimised. Where an employee is proven to have victimised another employee, the company will take disciplinary action up to and including dismissal. **Employee's responsibilities** • All employees are responsible for ensuring that the rights of other employees are respected and that their behaviour is such that other employees are not sexually harassed, harassed or subjected to violence. • Employees who believe that they have suffered any form of sexual harassment, harassment or violence in the workplace are entitled to raise the matter with their line manager or, if this is not appropriate, raise it anonymously as per the Planting Naturals' grievance mechanism.

COMPANY'S POLICIES	
Ethics in Business Activities	

1. FAIRTRADE AND DEALINGS

	Planting Naturals respects and supports all its producers who work with the group or its subsidiaries as long-term trading partners. In particular, the Company seeks to establish a fair system of purchasing. This implies that producers receive a fair price and are paid in a convenient, timely and well-documented way. Moreover, Planting Naturals and its subsidiaries strive to outperform the competition by adopting fair and ethical practices. All employees must deal fairly with all the Company's customers, suppliers, service providers, and even competitors with whom everyone interacts while at work. The Company discourages manipulation, concealment, abuse of privileged information or misrepresentation of facts and unfair dealing practices. Planting Naturals firmly believe that all customers must benefit from a free and fair market and must be provided with the best quality products and services at the best prices.

2. BUSINESS INTEGRITY

Planting Naturals adopts a hard stance on bribery and corruption and does not tolerate it in any form. For issues relating to the company's business integrity, bribery or corruption, please refer to the separate *Business Integrity Policy* for further details.

3. CONFLICT OF INTEREST

In any business decision, all employees must strive to consider what is best for the Planting Naturals Group, taking into account that any form of conflict of interest may damage the reputation of the Company and its subsidiaries. Conflict of interest arises when an individual is, or could be, influenced or appears to be, by a personal interest compromising obligations or professional duties. PN's interest must always be safeguarded through effective performance of roles and professional duties. No employee shall engage in any transaction for personal gain or the gain of others using any resources of Planting Naturals.

No employee shall use and divulge any information that is not available to the public or any information acquired as a result of the services to the Planting Naturals Group, for the purpose of personal gain or influence. Full and timely disclosure of any actual or potential Conflict of Interest is required to ensure prompt investigation and resolution. Employees are encouraged to discuss with their Department Heads any real, apparent or potential Conflict of Interest.

4. FRAUD AND DISHONESTY

In order to achieve the highest standard of ethical behaviour, all employees shall not engage, or participate directly or indirectly, in fraudulent or deceptive business practices, which may sometimes be concealed and deliberate. Internal fraud can occur in any department or country and in many ways, and can put business operations at risk.

Fraud, dishonesty or any relative criminal activity is strictly prohibited by the Company. To combat fraud, dishonesty and other criminal activities, Planting Naturals shall adopt effective safeguards for any suspected or attempted fraud, including unexplainable disappearance of funds or company resources, by means of immediate reporting.

5. MONEY LAUNDERING AND TERRORISM

Money laundering is a process by which one takes proceeds from a criminal activity and hides the origin of the unlawfully gained money, making the funds appear to be legitimate. In order for the proceeds to be undetected, money or assets may be placed into financial systems, moved around multiple accounts or companies and integrated into various assets.

Planting Naturals and its subsidiaries shall take reasonable steps and establish procedures to prevent and detect any payment which may be inappropriate or suspicious. Further, the Company shall

	conduct business only with reputable and legitimate customers, suppliers, contractors and business ventures.

6. CONFIDENTIAL INFORMATION AND PUBLIC DISCLOSURE OF INFORMATION

Planting Naturals values and protects information which may be confidential. Confidential information is defined as any information that is not shared with the public, which may include company trades, product trademarks, production and manufacturing ideas, business intelligence, sales and marketing strategies, databases, and records of any kind including salary information, personal data, and financial information.

Unless required by law or authorised by the Management, employees are prohibited from disclosing any confidential information from inception up until and beyond the termination of employment. Planting Naturals shall, in the same way, protect all information shared by third parties including stakeholders, business ventures, suppliers, and customers.

Any employee who has access to customer or third-party information, which is not available to the public, is required to preserve the confidentiality of such information, which was obtained due to the employment with Planting Naturals or its subsidiaries. Information entrusted by clients to any employee must be used responsibly and should be protected from public disclosure, unless a prior approval or notice has been approved by the customer or third party.

In all reports and documents filed with any government agencies or any regulators of the Company, Planting Naturals and its subsidiaries maintain its commitment to provide information that reflects the true value of existing operations, with the assurance that filing of any documents, reports or certificates are fair, accurate and understandable. Any employee involved in a disclosure process must act in a manner that is consistent with the Company policy, ensuring to not omit relevant details, misrepresent or cause others to misinterpret facts about the Company, whether the process is internal or external.

ADMINISTRATION OF THE CODE	
Disciplinary Sanctions	

1. ADMINISTRATION OF THE CODE

ACCOUNTABILITY	Non-compliance with the Code of Conduct is taken very seriously. Corrective action plans and disciplinary measures are expected to be implemented in the shortest time possible, with accountability clearly defined. Senior executives and Department Heads are responsible for ensuring compliance with the Code and remediation of concerns.
REPORTING ILLEGAL AND NON-COMPLIANT CONDUCT	Employees must act with integrity at all times. Anyone believed to be in violation of this Code must be reported to their Department Heads. If supervisors, managers, department heads and directors are involved, it is appropriate to report this directly to the Managing Directors. Where appropriate, complaints

	may be made on a confidential basis through the grievance procedure. All complaints and reports shall be properly investigated.
AMENDMENTS AND MODIFICATIONS OF THE CODE	Planting Naturals reserves the right to change, amend, add and/or delete any provision in the Code of Conduct, at any time and for whatever reason. The Management shall inform all employees of any change or amendment to the Code. The Code of Conduct will have to be acknowledged by the employees twice a year, unconditionally agreeing to the content, changes, amendments, additions and modifications, without any prior condition.

2. IMPLEMENTATION OF THE CODE

INVESTIGATE IMMEDIATELY	Upon discovering possible infractions against the Code of Conduct and/or established Company policies and procedures, the Department Head shall investigate promptly to gather facts and evidence. All investigations must be conducted objectively and professionally. Any statement from witnesses shall be taken into consideration to determine the merit of the case. The Group Financial Controller and Sustainability Coordinator are responsible for addressing business conduct and ethical concerns and for the investigation and resolution of cases. A review of allegations will be conducted in an ethical manner and may employ a variety of methods in conducting an investigation. The investigation will include, as permitted by law, an interview with the parties and witnesses, a review of presented records and documents, background checks, and monitoring and analysis of computer systems. Employees are obliged to tell the truth and cooperate during the course of the investigation. All reports of allegations and misconduct will be treated as confidential, and all concerned individuals will be informed and involved in the investigation. Final reports and findings are treated in accordance with the privacy policy of the Company.
OBSERVE DUE PROCESS	The Department Head shall endorse to the Group Financial Controller a duly accomplished Incident Report, specifying all pertinent information and when applicable, all gathered evidence (physical or otherwise). Immediately upon validation of the Incident Report, the Group Financial Controller must inform in writing, the concerned employee of the possible infraction of the Code of Conduct. This is to provide the employee an opportunity to explain, within a reasonable time, before any disciplinary action is executed.
ANALYZE THE CASE	To ensure just and reasonable disciplinary action, the following must be considered: a. The gravity of the offence and its impact/adverse effect on the Company's business, image, productivity and effectiveness, including employee morale, as well as on the Company's employees, clients and other stakeholders.

	b. The mitigating and aggravating factors related to the case - to determine whether the penalty is reasonable under the circumstances. This includes, but is not limited to, the intent in the commission of the offence, Breach of Trust, Loss of Management's Confidence and/or Financial or Material Loss to the Company. c. Employee's disciplinary record, whether there are other similar offences in the past.
DECIDE ON THE ACTION PLAN	For an offence categorised as light or serious, the Group Financial Controller shall implement the disciplinary action and issue a warning (verbal or written as the case warrants), noted by the Department Head. A copy of the warning, duly acknowledged by the employee, shall be kept on the Personnel File. *Note 1. In the case of a verbal warning, the Group Financial Controller shall send an email to the concerned employee, reiterating the verbal warning, with a courtesy copy sent to the Department Head. An email is less formal, compared to a written warning but it will put on record that there was an infraction committed and the penalty was a verbal warning.* Where "Suspension" is deemed necessary, the Group Financial Controller shall discuss it with the concerned Department Head, taking into consideration the workload and the suspension schedule. There shall be an Administrative Meeting for cases categorised as very serious and severe. Such a meeting shall be conducted by the HR Director and attended by one of the Management Team, the Country Head and the concerned employee, his counsel (optional to the employee) or another employee who shall serve as a witness. Said Administrative Meeting shall be duly recorded from start to finish to serve as evidence on file.

3. DISCIPLINARY ACTIONS

VERBAL WARNING	Verbal reprimand given to an employee for violating a rule and/or regulation, explicitly informing the employee that a change of behaviour is required and that another infraction shall be dealt with more severely. The verbal warning shall be given in the presence of a witness i.e., a fellow employee or any person that the Company may nominate as a witness. The reason for such warning shall be specified and a record that such warning has been issued shall be placed on the employee's Personnel File.
WRITTEN REPRIMAND	A formal notification in writing is served to the employee for violating any Company policy, rule and/or regulation. The signature of the employee should be obtained, acknowledging receipt of the written warning. This action will apply

	even though the employee may not necessarily agree with the disciplinary action applied. If the employee refuses to sign the warning, the HR Manager shall put a note on the warning, signed by a witness, that the employee refused to acknowledge the written reprimand. If the employee refuses to sign the warning, he/she/they shall still be provided with a copy while the original document shall be placed on the employee's Personnel File. An employee may be given a final written warning after a disciplinary meeting, with a provision that explicitly states that committing further offence, within the prescribed period of six (6) months, shall leave the Company with no option but to terminate the services of the said employee.
PREVENTIVE SUSPENSION	Preventive Suspension is not a disciplinary action. An employee may be placed under preventive suspension, while the case is being investigated, under the following circumstances: a. When accused of an act of serious gross misconduct; and b. When it is deemed necessary to remove the employee from the workplace to conduct the investigation. It is the prerogative of the Management to decide on the length of the suspension period. An employee is not entitled to basic pay and all benefits/allowances during the preventive suspension.
DISCHARGE / DISMISSAL	In case of Discharge, the employer-employee relationship is severed. If an employee received two warning notices for the same or different offenses, within a period of twelve (12) consecutive months, the employee shall, at the time of the issuance of the third such notice, be subject to dismissal.
FRAMEWORK OF PENALTIES	With Integrity as the core foundation of all business activities, the Company shall enforce the "Hot Stove Rule", which states that "the law applies to all". To ensure fairness, the following Framework shall identify the corresponding penalty, depending on the seriousness of the offence and taking into consideration the consequences or impact of such offence:

PENALTY	**FREQUENCY OF INFRACTION**		
Dismissal	3	2	1
Written Warning	2	1	-
Verbal Warning	1	-	-
GRAVITY OF OFFENSE			
	SERIOUS	**VERY SERIOUS**	**SEVERE**

Appendix 1

Examples in Plantation Settings

1. **Unwanted Physical Contact**
   - A supervisor regularly touches or hugs female harvesters under the pretext of checking their harness or safety gear.
2. **Sexual Comments or Jokes**
   - Male workers making frequent inappropriate jokes or comments about female workers' appearance, especially when working in isolated field blocks.
3. **Sexual Advances or Propositions**
   - A team leader asking for sexual favors in exchange for lighter work duties or better fruit allocation.
4. **Stalking or Following**
   - A worker persistently follows a female colleague to her work plot or housing area after hours, despite clear rejection.
5. **Displaying Pornographic Material**
   - Posters or videos of a sexual nature displayed in rest huts or on mobile phones shared during breaks.

Examples in Factory or Mill Settings

1. **Hostile Work Environment**
   - Repeated use of demeaning or sexualized nicknames ("baby," "sweetheart," "my wife") directed at women on the mill floor.
2. **Inappropriate Messages or Calls**
   - A supervisor sending sexually suggestive text messages or voicemails to a female shift worker after hours.
3. **Retaliation for Rejection**
   - A line manager reassigns a worker to a harsher shift or task after she declines romantic advances.
4. **Unwelcome Staring or Lewd Gestures**
   - Colleagues making explicit gestures or undressing someone with their eyes, especially in locker rooms or during PPE changes.
5. **Sexual Harassment by Contract Security**
   - Guards making degrading comments or inappropriate checks at factory gates, especially during night shifts.

✅ *Key Note:*

Sexual harassment **does not have to be physical**. Verbal, visual, and implied actions can also constitute harassment if they make the workplace intimidating, hostile, or offensive. It can occur **regardless of gender**, and **power imbalances** (e.g., manager-worker, contractor-employee) often play a critical role.