Anti-Bribery and Corruption Policy

Policy No. LEG 2

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1. Purpose

Flora Food Group is committed to conducting all aspects of its business in keeping with the highest legal and ethical standards and expects all Associates and other persons acting on its behalf to uphold this commitment.

This Policy and the internal controls herein have been designed to prevent bribery and corruption from occurring, avoid the appearance of wrongdoing and enable Flora Food Group to respond promptly and effectively to any inquiries about its conduct.

The pages that follow provide a general guide to anti-bribery and corruption compliance but do not address every potential scenario that may implicate issues bearing on compliance with this Policy. Therefore, any Associates who have any questions concerning the requirements of this Policy should consult with Legal/Compliance.

2. Definitions

Government Official

An officer, employee or representative of a State or a State controlled or owned entity. Term includes a person representing a political party or public international organisation, or a candidate for political, municipal or judicial office. This term also includes officers or employees of government owned entities or controlled commercial enterprises such as state-owned or controlled commercial enterprises, state-owned or controlled universities, airlines, oil companies or other vendors. The term also includes family members and close associates of such individuals (e.g., it is not permissible to give lavish gifts to sibling, spouse or child of government employee if a gift to the individual would be prohibited under this Policy).

Anything of Value

Broadly interpreted to include cash, gifts, forgiveness of a debt, loans, personal favours, entertainment, meals and travel, political and charitable contributions, business opportunities and medical care, among other items.

3. Policy Statement

Flora Food Group is committed to applying the highest standards of ethical conduct and integrity in its business activities in all jurisdictions that it operates and takes a zero-tolerance approach to bribery and corruption.

Flora Food Group will not tolerate bribery, kickbacks, or corruption of any kind, directly or through third parties, whether or not explicitly prohibited by this Policy or by law. Associates are not permitted to give or offer anything of value (including gifts, hospitality, or entertainment) to anyone for the purpose of improperly obtaining or retaining a business advantage. Similarly, Associates may not solicit or accept such improper payments.

3.1 Bribes

Associates must conduct their activities in full compliance with this Policy, the laws of the European Union and all applicable anti-bribery and corruption laws, including local Anti-Bribery and Corruption laws, the UK Bribery Act, and the United States Foreign Corrupt Practices Act ("FCPA").

Bribery is prohibited in both the public and private sectors. Flora Food Group prohibits offering, promising, authorising, giving, requesting or accepting anything of value to improperly influence a business decision, secure an improper advantage or reward improper conduct, whether involving a government official, customer, supplier, distributor, retailer or any other business partner

If confronted with a request or demand for an improper payment or other violation of this Policy, the request or demand must be immediately rejected and reported to the Regional Compliance Officers. Similarly, if any employee or agent knows or believes that an improper payment has been or will be made, the employee or agent must also report such payment to the Regional Compliance Officers

3.2 Gifts and Hospitality

Flora Food Group accepts that gifts and hospitality can play a positive role in building relationships with customers, suppliers and other third parties. However, giving and receiving gifts and hospitality can be open to abuse and be considered bribes. Guidance provided under the Flora Food Group Gifts and Hospitality Guideline must be strictly adhered to by all Associates.

3.3 Employment / Internships

On occasion, Government Officials or Flora Food Group's business partners may request that Flora Food Group provide internships or employment to certain individuals. Offering internships or employment to Government Officials or Flora Food Group's business partners may be viewed as providing an item of value.

If a candidate is interviewed for an internship or employment within the ordinary course of filling a position, Legal/Compliance must be notified of the candidate's relationship to a Government Official or Flora Food Group's business partner. If a candidate related to a Government Official or Flora Food Group's business partner is interviewed outside of the ordinary course of filling a position, any internship or employment offer must be pre-approved by Legal/Compliance.

3.4 Facilitation Payment

Facilitation Payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action. Facilitation payments tend to be demanded by low level officials to obtain a service which one would normally be entitled to.

Flora Food Group prohibits the payment of facilitation fees. The only exception is in situations where there is a risk to the personal security of an Associate, in which case,

any amount paid should be kept at a minimum and a report immediately made to the Regional Compliance Officers.

3.5 Political Contributions

Associates and business units are prohibited from supporting or contributing to political parties or candidates. Associates can only offer support and contribution to political groups in a personal capacity. Any political or charitable contributions by Flora Food Group must be permitted under the law, permissible pursuant to the terms of this Policy, made to a bona fide organization, and in the case of political contributions or charitable contributions connected to any Government Official or government entity made with the prior approval of Legal/Compliance.

However, Associates may not make political or charitable donations, whether in their own name or in the name of Flora Food Group, to obtain or retain business or to gain an improper business advantage. Legal/Compliance must be notified if a Government Official solicits a political or charitable contribution in connection with any government action related to Flora Food Group or its affiliates.

3.6 Dealings with Government Officials

Dealings with public officials poses a particularly high risk in relation to bribery due to the strict rules and regulations in many countries. The provision of anything of value to any public official for the purpose of influencing them in their official capacity is prohibited.

Written pre-approval by Legal/Compliance is required in every instance when gifts, hospitality, travel, or entertainment is to be offered or extended to a government official. Pre-approval should be requested and obtained before extending any gift or invitation to a government official.

3.7 Charitable Donations

Flora Food Group accepts the act of donating to charities, whether in kind services, knowledge, time or direct financial contributions. However, Associates must be careful to ensure charitable contributions are not used as scheme to conceal bribery. We only make charitable donations that are legal and ethical under local laws and practices.

3.8 Conflicts of Interest

Associates must disclose situations where personal interests may conflict, or appear to conflict, with Flora Food Group's interests. Undisclosed conflicts of interest may create corruption risks and undermine objective business decision-making. Any actual, potential or perceived conflict of interest must be disclosed and managed in accordance with Flora Food Group policies.

3.9 Sponsorships

Sponsorships, community investments and promotional support activities must serve a legitimate business or social purpose and must not be used to obtain or retain business or secure an improper advantage. Appropriate approvals and documentation are required before sponsorship commitments are made.

4. Relationships with Third Parties

Anti-bribery and corruption laws prohibit indirect payments made through a third party, including giving anything of value to a third party while knowing that value will be given to a Government Official for an improper purpose. Therefore, Associates should avoid situations involving third parties that might lead to a violation of this Policy.

Flora Food Group recognises that third parties may create bribery and corruption risks. As such, appropriate risk-based due diligence must therefore be conducted on all third parties, including agents, distributors, consultants, customs brokers, suppliers, and other business partners.

5. Record Keeping and Internal Controls

This Policy requires that all expenditures made by Flora Food Group are accurately reflected in Flora Food Group's financial records and that all payments made with Flora Food Group funds, or on behalf of Flora Food Group, have been properly authorised.

Associates must follow all applicable standards, principles, laws and practices for accounting and financial reporting. Associates must be timely and complete when preparing all reports and records required by management. In particular, Associates should ensure that no part of any payment is to be made for any purpose other than that to be fully and accurately described in Flora Food Group's books and records. Associates should use best efforts to ensure that all transactions, dispositions and payments involving company funds or assets are properly and accurately recorded in the Company's financial records. No undisclosed or unrecorded accounts are to be established for any purpose. False or artificial entries are not to be made in the Company's books and records for any reason.

Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

6. Speak Up

Flora Food Group takes its commitment to anti-bribery and corruption compliance very seriously and expects all Associates to share that commitment. Flora Food Group therefore expects and requires any Associates who have knowledge of, or reason to suspect, any violation of this Policy to contact Legal/Compliance immediately. Reports may be made anonymously through Speak Up or with the Compliance Office through compliance@florafg.com. If any Associate fail to report known or suspected violations, then the relevant Associate may be subject to disciplinary action, up to and including termination.

7. Consequences of failure to comply

Failure to comply with any provision of this Policy is a serious violation, and may result in disciplinary action, up to and including termination, as well as civil or criminal charges.

8. Scope / Applicability

This Policy applies to all Associates, consultants, contractors, interns, or any other person associated with Flora Food Group.

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Responsible Person	Chief Compliance Officer
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