

CODE OF CONDUCT



CODE OF CONDUCT

1. Introduction

The Code of Conduct (hereinafter referred to as “the Code”) outlines Oreasoc Food Inc.’s commitment to conducting its business with the highest standards of ethics, integrity, and compliance in every region where it operates. The Code provides practical guidance to help all Oreasoc personnel make sound and responsible decisions in the performance of their duties.

This Code is an essential complement to professional training, experience, and good judgment. It is designed to ensure that employees, officers, directors, consultants, and all individuals acting on behalf of the company are fully aware of their ethical responsibilities and empowered to uphold the company’s values in their daily activities.

The Code of Conduct is not merely a set of rules—it is a reflection of our organizational culture. It embodies the behaviors, attitudes, and decisions that define who we are, how we work, and how we build trust with others. All Oreasoc personnel are custodians of this culture and play an active role in protecting and strengthening it.

The Code is grounded in the values that define Oreasoc Food Inc. as an institution:

- **Environmental stewardship.** We protect, respect, and restore natural ecosystems in every project we undertake.
- **Social inclusion.** We promote equity, respect cultural identities, and create opportunities for communities.
- **Integrity in action.** We act with honesty, fairness, and responsibility at all times.
- **Transparency.** We communicate openly and honestly with all Stakeholders.
- **Innovation with purpose.** We apply creativity to deliver solutions that create real environmental and social value.
- **Excellence and results.** We strive for high performance and sustainable impact.
- **Long-term vision.** We work with foresight to benefit future generations.
- **People as agents of change.** We empower our teams and value every voice.

These values are not abstract ideals—they are the foundation for every action and decision taken within Oreasoc Food.

The Code applies to all Oreasoc Personnel, across all projects and operational contexts, and brings together various internal policies previously issued separately. These policies are now organized into four thematic sections:

1. Ethical Practices
2. Fair Business Practices
3. Workplace Values
4. Treatment of Stakeholders

This integrated Code serves as a reference tool to help identify and manage ethical dilemmas, foster a culture of accountability, and ensure that the values of Oreasoc Food are consistently reflected in behavior and decisions across the organization.

Ethics are at the core of everything we do at Oreasoc Food Inc. Upholding these principles is not optional—it is fundamental to achieving our mission and earning the trust of those we serve.

Implementation

To the extent permitted by law and depending on the nature and severity of any violation of this Code, Oreasoc Food reserves the right to take corrective or disciplinary action, including legal measures, against any individual whose conduct is found to be in breach of its provisions.

2. Ethical Practices

2.1. Lawful Business Transactions

Oreasoc Personnel and the company shall conduct all business activities in full compliance with the applicable laws, regulations, and standards in every country and jurisdiction where Oreasoc Food Inc. operates. Upholding the company's reputation for ethical conduct, legal compliance, and financial integrity is a fundamental responsibility shared by all individuals acting on its behalf.

All Oreasoc Personnel are expected to stay informed and up to date with the legal, regulatory, and policy requirements relevant to their role and area of responsibility, and to act accordingly in the performance of their duties.

2.2. Leadership Responsibilities

All individuals in leadership positions at Oreasoc Food Inc.—including executives, managers, project leads, and supervisors—are expected to actively promote ethical behavior and serve as role models for the organization.

Leaders must:

- Understand and consistently embody the principles of this Code.
- Set a visible example through ethical decision-making and transparent conduct.
- Foster an environment of respect, inclusion, and accountability within their teams.
- Proactively communicate the company's values and policies to employees, contractors, and partners.
- Encourage open dialogue and ensure that concerns, misconduct, or violations are promptly reported through the appropriate channels.
- Support and protect those who report misconduct in good faith, upholding a culture of trust and non-retaliation.

By fulfilling these responsibilities, leaders reinforce the ethical foundation of Oreasoc Food's operations and help ensure that the company's values are translated into everyday practice.

2.3. Use of Inside Information Policy

Oreasoc Food Inc. is committed to ensuring that internal and confidential information is safeguarded and used exclusively for authorized and legitimate business purposes.

All Oreasoc Personnel are required to maintain the confidentiality of all company-related information obtained in the course of their duties, except when disclosure is expressly authorized or necessary for the performance of their responsibilities. Under no circumstances shall such information be used—directly or indirectly—for personal gain or to benefit third parties.

Oreasoc Personnel are strictly prohibited from engaging in any transaction—financial, commercial, or strategic—based on confidential information that could result in unfair advantage, harm to the company, or compromise of its interests. This prohibition applies equally to spouses and minor children of company personnel.

Confidential information includes, but is not limited to, non-public data concerning business strategy, operations, financial performance, partnerships, negotiations, personnel matters, technological developments, and any other sensitive or proprietary information that, if disclosed, could adversely affect the company or its stakeholders.

All personal data collected, used, or processed by Oreasoc Food with the informed consent of the data subject shall be treated as *Confidential Information* and protected in accordance with applicable data protection laws and internal privacy policies.

Any breach of this policy constitutes a serious violation of this Code and may result in disciplinary action, including termination of employment or contractual relationship, and legal consequences as permitted under applicable laws.

2.4. Anti-Corruption Policy

Oreasoc Food Inc. maintains a zero-tolerance policy against *bribery* and *corruption*, and is committed to conducting its business ethically, transparently, and in full compliance with applicable laws in every jurisdiction where it operates.

This policy applies to all Oreasoc Personnel as well as third parties, contractors, consultants, and other stakeholders authorized to act on behalf of or represent the company.

It is intended to supplement relevant anti-bribery and anti-corruption legislation and to ensure that ethical conduct remains a core pillar of the company's operations and culture.

Any violation of this policy is considered a serious matter and may result in disciplinary measures and legal action, as permitted by applicable law.

Bribery: Oreasoc Food explicitly prohibits *bribery* in any form, whether direct or indirect. This includes offering, promising, giving, requesting, or receiving any undue advantage, payment, gift, or benefit intended to influence the decision-making or actions of a business partner, public official, political entity, or any other third party.

Gifts and Hospitality: The company recognizes that customs around gifts and hospitality may vary across cultures. Reasonable and infrequent hospitality or symbolic gifts may be acceptable in the course of legitimate business relationships, provided they:

- Are not intended to improperly influence a decision,
- Are not in violation of any local law or regulation,
- Are proportionate and transparent.

Employees must notify their line managers before offering or accepting any gift or hospitality that may raise doubts. In case of uncertainty, prior consultation is required. The company may set local thresholds where appropriate, but all gifts and hospitality must be monitored to prevent abuse.

Charitable Contributions and Sponsorships: Oreasoc Food values philanthropic engagement as part of its sustainability and community development strategy. However, charitable contributions and sponsorships must never be used to disguise illicit payments or gain undue influence.

All contributions must undergo appropriate due diligence and must be reviewed and approved in accordance with the company's internal procedures. Employees wishing to propose such activities must route their requests through the designated governance or sustainability representative.

Procedures

- **Employment Procedures:** All job applicants will be assessed for their ethical alignment, and new employees will receive training on this Code, with specific emphasis on anti-corruption obligations. Employees must declare any potential or actual conflict of interest, and managers will monitor for risks of *bribery* or *corruption*.
- **Training:** Ongoing training and awareness programs will be provided to ensure that all relevant personnel understand the risks, applicable laws, reporting channels, and internal policies related to *corruption*.
- **Reporting Procedures:** Any employee or associated person who becomes aware of potential or actual violations of this policy is required to report the matter immediately. Reports can be submitted through the following official channels:
 1. By email to: ethics@oreasocfood.com
 2. By written letter addressed to
Oreasoc Food Inc.
Mailing Address: 4474 Weston Road, Suite 176
Weston, FL 33331
United States of America
 3. Directly to the **Comptroller** of Oreasoc Food Inc., either in person or via secure internal communication channels provided by the company.

Oreasoc Food will take all necessary measures to protect the identity of individuals who report in good faith.

Responsibilities: The Board of Directors is responsible for the approval and oversight of this policy and may delegate its implementation to appropriate governance bodies or members of the executive team.

Management is responsible for establishing and maintaining effective internal systems and controls to prevent *corruption* in all its forms. The **Comptroller** shall periodically review these systems and report findings directly to the **Audit Committee**, including an annual assessment of the policy's effectiveness and any recommendations for improvement.

Disciplinary Action: Any person who engages in *bribery* or *corruption*, or who obstructs or misleads internal investigations, will be subject to disciplinary action, including potential termination and legal proceedings, in accordance with applicable law and the gravity of the misconduct.

2.5. Environmental Policy

Oreasoc Food Inc. is committed to protecting the environment, conserving biodiversity, and minimizing the environmental footprint of its operations. The company recognizes that its business activities—whether operational, administrative, or logistical—have an impact on the environment, and it seeks to prevent, mitigate, and compensate those impacts through responsible practices and continuous improvement.

Oreasoc Food will comply with all applicable environmental laws and regulations, and where possible, will go beyond compliance by adopting international standards, best practices, and sustainability frameworks in its policies, procurement processes, project development, and operational decisions.

The company maintains a clearly defined environmental governance structure, with responsibilities assigned to ensure effective policy implementation, internal monitoring, and the achievement of measurable environmental performance targets.

Reduction of Environmental Impacts: Oreasoc Food seeks to optimize the environmental performance of its operations through energy efficiency, resource conservation, and low-impact infrastructure. Initiatives may include:

- Use of renewable energy sources and energy-efficient technologies.
- Reduction of travel through teleconferencing and smart logistics.
- Monitoring of key environmental performance indicators, including Environmental Return on Investment (EROI).
- Support for the circular economy through recycling, resource efficiency, and reduction of greenhouse gas (GHG) emissions.
- Integration of environmental considerations into the design, production, and delivery of goods and services.

The company promotes innovation to address environmental challenges, including the development of bio-based solutions and partnerships that advance circularity and eco-efficiency.

Waste Management: Oreasoc manages all waste in accordance with applicable regulations and internal controls, maintaining detailed records of waste types, volumes, and treatment methods. The company:

- Prioritizes reuse, recycling, and recovery over disposal.
- Partners with certified waste management providers who meet environmental standards.
- Actively works to reduce the generation of hazardous waste and ensure its proper handling.
- Seeks to exceed regulatory requirements whenever feasible.

Stakeholder Engagement: Oreasoc engages proactively with *stakeholders* to promote environmental responsibility across its value chain. This includes:

- Selecting suppliers and contractors based on environmental, social, and governance (ESG) criteria.
- Collaborating with clients and logistics partners to reduce downstream environmental impacts.
- Establishing local engagement mechanisms to inform communities about potential environmental risks, mitigation plans, and emergency response strategies.
- Extending environmental expectations to joint ventures and non-operated projects through appropriate oversight and dialogue.

The company is committed to being a responsible and trusted neighbor in all communities where it operates.

Climate Change: Oreasoc recognizes *climate change* as a global challenge and is committed to aligning its operations with national strategies and international agreements. The company's climate strategy includes:

- Monitoring and reporting GHG emissions.
- Assessing climate-related risks as part of enterprise risk management.
- Innovating to reduce carbon intensity and improve energy performance.
- Disclosing climate-related performance publicly where appropriate.
- Holding accountable the business units responsible for meeting climate targets.

Biodiversity: Oreasoc is committed to preserving and enhancing *biodiversity* in the landscapes where it operates. The company:

- Assesses potential biodiversity risks in all new developments.
- Complies with conservation regulations related to sensitive or protected areas.

- Collaborates with public agencies and civil society to implement conservation or restoration plans.
- Identifies opportunities to enhance biodiversity on company-controlled lands through long-term planning and partnerships.

Oreasoc Food integrates biodiversity management into its broader commitment to sustainable development and land stewardship.

3. Far Business Practices

3.1. Conflict of Interest

Oreasoc Personnel are expected to act in the best interest of Oreasoc Food Inc. at all times and to avoid any actual or potential situations that could compromise their loyalty or objectivity in business decisions.

- Oreasoc Personnel shall not place themselves, or allow immediate family members or close affiliates to be placed, in a position where their personal interests conflict—or appear to conflict—with those of the company.
- Any employee, consultant, or officer who becomes aware of a situation that may constitute a conflict of interest must report it immediately to their direct supervisor or the appropriate compliance channel.
- Members of the Board of Directors must refrain from operating, participating in, or having a financial interest in any business that competes with Oreasoc Food, unless such involvement has been fully disclosed in advance and authorized through the appropriate corporate governance mechanisms.
- A director shall not serve as a partner in a general partnership or as a director or officer in any entity whose business directly competes with the company, unless such role has been previously disclosed to and accepted by the shareholders at the time of appointment or through subsequent approval.

Securities and Financial Interests Disclosure

Although Oreasoc Food Inc. is not a publicly listed company, directors and senior management must act with full transparency in matters involving financial interests or transactions that could pose conflicts of interest.

- Directors and senior executives are required to disclose any direct or indirect ownership, acquisition, or disposal of equity interests or financial instruments in entities that transact with or compete against the company.
- These disclosure obligations extend to interests held by their spouse, minor children, or any individual or entity whose financial actions may be reasonably attributed to them.
- All such disclosures must be made in good faith and in accordance with the company's internal reporting procedures, with the goal of ensuring compliance with relevant governance, accounting, and transparency standards.

3.2. Intellectual Property Policy

Oreasoc Food Inc. recognizes that its *Intellectual Property* is a vital and strategic asset that must be protected at all times. It is the company's policy to safeguard its own *Intellectual Property* and to avoid the unauthorized use or infringement of third-party *intellectual property* rights.

The company shall register and protect its proprietary rights—including inventions, trademarks, copyrights, trade secrets, and designs—in accordance with applicable laws and internal procedures. All Oreasoc Personnel are required to respect and preserve the confidentiality of *Intellectual Property* created or owned by the company.

No third party may use the company's *Intellectual Property* without prior written authorization through a formal license agreement or equivalent contract approved by the Legal Department. Likewise, company trademarks may not be used in a defamatory, misleading, or offensive context.

Ownership of Company Intellectual Property and Trade Secrets

Unless otherwise specified in a written agreement, all works created by employees in the course of their employment shall be the exclusive property of Oreasoc Food Inc., regardless of whether such works are implemented commercially or the employee remains with the company.

The company does not automatically own *Intellectual Property* created by consultants or independent contractors. Ownership must be expressly established through a written agreement assigning rights to Oreasoc Food.

Use of Software

Oreasoc Food uses only licensed software acquired from legitimate sources and in accordance with the applicable license agreements. Unauthorized use or duplication of software is strictly prohibited. Specifically, Oreasoc Personnel must not:

- Install company software on personal or non-company devices.
- Copy or distribute any software owned or licensed by the company.
- Install unapproved software on company equipment without written authorization from the IT Department.

Respect for Third-Party Intellectual Property

Oreasoc Food respects the *Intellectual Property* rights of others and prohibits any intentional or negligent infringement upon those rights. All employees must exercise due diligence when using external content, systems, or materials, and seek legal review when in doubt.

Actions in Case of Infringement

Any unauthorized use, disclosure, reproduction, or transfer of *Intellectual Property* owned by Oreasoc Food may result in disciplinary action, legal proceedings, or both, depending on the severity and nature of the infringement.

4. Workplace Values

4.1. Professionalism

Oreasoc Personnel are expected to perform their duties with integrity, responsibility, and full commitment to the company's mission and values.

- All employees must act honestly, reliably, and with a high standard of personal and professional conduct at all times.
- Employees are expected to devote their time, attention, and capabilities exclusively to their assigned responsibilities in the interest of Oreasoc Food Inc.
- Employees shall not engage in any part-time or full-time employment, consultancy, or external advisory activities for other individuals or organizations—whether paid or unpaid—without prior written authorization from the company, and only if permitted under applicable laws.

Any external engagement must be assessed to avoid potential conflicts of interest and ensure that it does not interfere with the employee's obligations to Oreasoc Food.

4.2. Human Rights Policy

Oreasoc Food Inc. is committed to promoting ethical conduct and preventing human rights violations in alignment with its corporate values and global responsibilities.

The company encourages its key *Stakeholders* throughout the value chain to adopt high standards of human rights consistent with the *Universal Declaration of Human Rights*, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights.

Oreasoc respects all fundamental human rights and is dedicated to identifying, preventing, and mitigating any adverse impacts linked to its business activities. The company is also committed to the ongoing improvement of this policy to meet the highest international standards.

Respect for Human Rights

Oreasoc Food will identify and address potential risks to human rights in all jurisdictions where it operates, using due diligence and mitigation procedures that are proportionate to the context and level of risk.

Discrimination and Harassment

Oreasoc Food prohibits all forms of discrimination and *Harassment* based on ideological beliefs, race, color, religion, gender, sexual orientation, nationality, age, disability, socioeconomic background, or any other status recognized under human rights principles. The company actively works to foster an inclusive, respectful, and equitable work environment.

Fair Treatment of Employees

All employees will be treated with fairness, respect, and honesty. Employment terms will be honored in accordance with contractual agreements and applicable labor laws and practices.

Staff Training

Oreasoc Food will provide ongoing training and guidance to ensure that employees understand and uphold the company's human rights commitments and maintain an inclusive workplace.

Rights of Access

The company will take reasonable steps to ensure that its facilities—offices, vehicles, and other infrastructure—are accessible to individuals with disabilities, in compliance with applicable laws. Information will be made available in alternative formats upon request, and all personnel and visitors will have access to appropriate facilities, including restrooms.

Working Hours and Remuneration

Working hours will comply with industry standards and local regulations. Employee compensation will reflect local market conditions and will always meet or exceed the legal minimum wage.

Recruitment

Recruitment practices will be based on merit, fairness, and inclusion. No qualified candidate shall face unjust barriers to employment based on discriminatory criteria.

Child Labour

Oreasoc Food strictly prohibits the employment of any *Child*. The company does not condone or tolerate *Child Labour*, forced labor, or any form of servitude, and expects its clients, partners, and suppliers to adhere to the same principles. Local laws governing *Child Labour* shall be respected in all regions where the company operates.

Disciplinary Practices

Oreasoc Food does not permit or tolerate corporal punishment, psychological coercion, or verbal abuse. Any violation of these standards will result in formal disciplinary action.

Freedom of Association and Collective Bargaining

The company respects the right of employees to freely associate, join or not join labor unions, and engage in collective bargaining in accordance with local laws. It supports constructive dialogue between employees and management.

Reporting Violations

Oreasoc Food encourages all employees and *Stakeholders* to report suspected human rights violations through the appropriate internal channels. The company will take all necessary and reasonable measures to support employees whose rights are threatened by third parties or external actors.

Communication of this Policy

This policy will be communicated to all employees through onboarding, internal communication channels, and Human Resources-led training and awareness sessions.

Disciplinary Action

Any individual who violates this policy—including but not limited to involvement in *Child Labour*, forced labor, acts of discrimination, or *Harassment*—will be subject to disciplinary action in accordance with applicable laws.

4.3. Health and Safety Policy

Oreasoc Food Inc. is committed to ensuring the highest standards of health, safety, and hygiene in all aspects of its operations. The company believes that all injuries and work-related illnesses are preventable, and that maintaining a safe and healthy work environment is a shared responsibility across all levels of the organization.

Oreasoc Food will implement proactive measures to protect the health and safety of its personnel, contractors, and other third parties affected by its activities. The company's long-term goal is to achieve zero accidents and injuries.

Health, safety, and hygiene must be integrated into all business processes, from planning and operations to project execution. All employees are responsible for contributing to a safe workplace, taking reasonable care of themselves and others, and avoiding any actions that compromise health and safety protections.

The company will comply with all applicable health and safety regulations in every country where it operates.

Communication and Training

To ensure effective implementation of the Health and Safety Policy:

- Each site manager will make the policy accessible to all employees upon hiring or clearly indicate where the policy can be found.
- Oreasoc Food will ensure the safe handling and use of chemical substances through adequate training, information sharing, and supervision.
- Health and safety training, including local procedures and emergency protocols, will be provided regularly to foster a strong safety culture throughout the company.

Control

Each operational site will perform in-depth investigations of severe incidents or accidents. A designated Site Health and Safety Officer (SHSO)—or equivalent role—will be appointed at each site. The SHSO will be responsible for:

- Overseeing the application of safety directives and conducting regular audits.
- Managing and monitoring the health and safety compliance of contractors working on-site.

Risk Assessments

Each site will conduct periodic health and safety risk assessments.

The outcomes of these assessments will inform improvements to existing protocols and ensure appropriate control measures are implemented to manage occupational risks.

Evaluation

Oreasoc Food will monitor health and safety performance through continuous reporting and periodic management reviews. The results will be used to track progress and guide decisions for ongoing improvement.

Product Safety

The company extends its commitment to health and safety to include its raw materials, manufactured products, and any environmental or human exposure risks arising from their use. Oreasoc Food will:

- Ensure that its products meet health and safety standards or contractual specifications.
- Communicate relevant health and safety information to employees, contractors, customers, and *Stakeholders*.
- Empower all relevant parties to recognize unsafe conditions and respond effectively to emergencies.

Disciplinary Action

Any employee who disregards or willfully violates this policy, local health and safety procedures, or applicable health and safety laws will be subject to appropriate disciplinary action, in accordance with internal policies and local regulations.

4.4. Protection of the Company's Property

All personnel of Oreasoc Food Inc. are responsible for safeguarding the company's *Properties*—both tangible and intangible—from loss, damage, misuse, theft, or sabotage. Employees must not intentionally or negligently cause harm to any asset belonging to the company.

As stewards of company resources, Oreasoc Food personnel are expected to responsibly manage, use, and protect any *Property* entrusted to them in the course of their employment. This includes physical assets, equipment, systems, proprietary information, digital resources, and intellectual property.

Any damage, loss, or misuse of company *Properties* must be reported promptly through the appropriate internal channels. Unauthorized use or misappropriation of company *Property* may result in disciplinary action, including legal consequences where applicable.

4.5. Use of Company Assets and Technologies

Oreasoc Food Inc. provides its Personnel with access to physical, digital, and technological resources necessary to fulfill their responsibilities. These assets must be used efficiently, responsibly, and exclusively for legitimate business purposes.

- All Oreasoc Personnel must safeguard the integrity of the company's infrastructure, including IT systems, communication platforms, email accounts, mobile devices, and cloud services.
- The use of company email, internet, and devices must be consistent with business needs and internal policies. Personal use is permitted only within reasonable limits and must not interfere with job performance or security protocols.
- Unauthorized access, sharing, or dissemination of confidential information through company systems is strictly prohibited.

- Employees must refrain from using the company's name, branding, or systems for private commercial activities, personal gain, or in any way that could harm the company's reputation or legal standing.

4.6. HIV/AIDS Policy

Oreasoc Food Inc. is committed to ensuring that employees living with HIV/AIDS are treated with dignity, are not subjected to discrimination, and have access to support services as needed.

The company fully supports employees with HIV/AIDS through compassion, non-discrimination, and by fostering a respectful and inclusive work environment. This commitment will be fulfilled through the following measures:

Confidentiality and Disclosure

HIV and AIDS shall be treated confidentially as medical conditions, in accordance with applicable laws and company policies.

Non-Discrimination

Consistent with the Human Rights Policy, Oreasoc Food will maintain a work environment free from *Harassment* or discrimination. The company does not and will not discriminate against any employee living with, affected by, or perceived to be affected by HIV/AIDS. All employment terms and benefits—including health and life insurance, disability coverage, and leave of absence—will apply equally. Suppliers and partners are encouraged to adopt similar non-discriminatory standards. All employees and subcontractors must adhere to this policy, and violations will be subject to disciplinary action.

Testing

Oreasoc Food supports voluntary, confidential HIV testing and counseling as part of its health programs. No employee is required to undergo HIV testing. Any testing must be based on informed and explicit consent and may be used to assist employees in accessing appropriate care. HIV testing is not part of recruitment or hiring procedures.

Education and Awareness

The company is committed to creating a work environment based on safety, respect, and awareness. It recognizes that HIV/AIDS is not transmitted through casual contact and supports education to dispel stigma.

Educational programs will include:

- Training for managers and supervisors to enforce this policy.
- Access to accurate information on HIV/AIDS prevention and treatment.
- Resources on safe sexual practices and general health promotion.

Disciplinary Action

Any Oreasoc Food personnel who violates this policy will be subject to disciplinary measures in accordance with applicable laws.

4.7. Diversity Policy

Oreasoc Food Inc. is committed to fostering diversity across all levels of the organization. This policy applies to all aspects of nomination, recruitment, promotion, and employment within the company.

Oreasoc Food encourages diversity within its *Workforce*, seeking a balance of business experience, geographic origin, race, gender, age, religion, gender identity, socioeconomic status, physical ability, cognitive styles, and educational and academic backgrounds.

As a company with global reach, Oreasoc Food actively recruits talent from around the world. It values the insights and knowledge that individuals from diverse cultural, linguistic, and national backgrounds bring to understanding complex international markets. The company is an equal opportunity employer.

This policy applies to all employment-related decisions, including training opportunities, job assignments, compensation practices, benefits, disciplinary procedures, and termination processes. Oreasoc Food promotes an inclusive work environment in which all employees are expected to treat one another with respect and dignity.

Clear procedures are in place for reporting and addressing any form of discrimination or *Harassment*, and follow-up actions are taken to prevent recurrence.

4.8. Social and Community Engagement

Oreasoc Food Inc. is committed to being a positive force in the communities where it operates. The company recognizes that long-term business success is intrinsically linked to the well-being of the people and environments surrounding its activities.

All Oreasoc Personnel are expected to:

- Conduct themselves respectfully and responsibly in all interactions with local communities.
- Support the company's efforts to promote inclusive development, sustainability, and shared value in its areas of operation.
- Participate, when appropriate, in volunteer initiatives, community programs, and awareness campaigns aligned with the company's values.
- Refrain from any behavior that may harm the company's reputation or undermine trust with local stakeholders.

Oreasoc Food encourages open dialogue with community members and institutions, and seeks to build long-lasting partnerships based on respect, transparency, and mutual benefit.

4.9. External Political and Union Activities

Oreasoc Food Inc. respects the individual rights of its personnel to participate in political, civic, and union-related activities, provided such involvement is conducted lawfully and in a personal capacity.

To preserve the neutrality and integrity of the company, the following principles apply:

- Any political or union activity must be clearly undertaken in a personal capacity and not on behalf of, or in representation of, Oreasoc Food Inc.
- Employees must not use company time, resources, email accounts, logos, or facilities for political campaigning, fundraising, or union advocacy unless explicitly authorized and permitted by law.
- Public statements, posts, or opinions expressed in personal forums or on social media must not suggest endorsement by the company or create confusion regarding official positions.
- Employees engaging in political or union leadership roles must disclose any potential conflicts of interest that may arise in the course of their duties at Oreasoc Food.

The company encourages respectful dialogue and civic participation but maintains strict boundaries between personal expression and institutional representation.

5. Treatment of Stakeholders Policy

Oreasoc Food Inc. is committed to building and maintaining strong, transparent, and respectful relationships with its *Stakeholders*. The company upholds ethical business practices and applies fair, equal, and responsible treatment to all individuals and entities with whom it interacts.

Oreasoc Food will provide *Stakeholders* with accurate, timely, sufficient, and relevant information about the company, without misleading or concealing material facts. The company processes personal data belonging to its *Stakeholders* in compliance with applicable data protection and privacy laws.

Stakeholders are encouraged to report any violations of this Corporate Governance Manual, the Code of Conduct, or any unethical or unlawful practices, through the company's designated reporting channels.

5.1. Shareholder

Oreasoc Food Inc. places the highest importance on protecting the rights of its shareholders, regardless of the number of shares held. The company encourages shareholders to actively exercise their rights as defined by applicable laws and corporate governance principles.

Rights of Shareholders

Oreasoc Food recognizes the legitimate rights of shareholders, including but not limited to the right to:

- Participate in shareholders' meetings
- Approve the company's annual financial statements
- Approve annual dividend distributions
- Appoint a proxy to attend and vote at shareholder meetings
- Vote for the election or removal of directors
- Vote on the appointment of external auditors and the approval of audit fees
- Vote on major business decisions, including capital increases or reductions, amendments to bylaws, mergers or acquisitions, and the issuance of debt instruments

The company encourages shareholders to ask questions, express opinions, and offer recommendations regarding the company's performance and governance. Mechanisms will be in place to allow shareholders who cannot attend meetings to submit questions in advance.

Equitable Treatment of Shareholders

To ensure fairness and equality, Oreasoc Food will:

- Offer shareholders the opportunity to propose meeting agenda items, submit questions, and nominate qualified director candidates prior to general meetings, in accordance with established procedures.
- Conduct shareholder meetings in an accessible location with a clear and efficient registration process.
- Ensure meetings are transparent, well-structured, and allow sufficient time for shareholder participation and questioning.
- Avoid adding new agenda items during the meeting that were not previously disclosed.
- Provide proxy forms to shareholders unable to attend, allowing the appointment of an independent director or other representative to vote on their behalf.
- Use ballots for all voting items, scan and record them electronically, and disclose results transparently under legal oversight.
- Retain all voting records for a minimum period of five years.

The company enforces strict internal policies regarding the use of non-public information and securities trading by its personnel, to safeguard the integrity of shareholder rights.

Oreasoc Food encourages open communication with shareholders and will make relevant company information available to support informed decision-making.

5.2. Customers

Oreasoc Food Inc. is committed to meeting and exceeding customer expectations by upholding the highest standards of business integrity, product safety, and quality. The company's goal is to build lasting relationships based on trust, transparency, and performance.

To fulfill this commitment, Oreasoc Food shall:

- Earn customer business through superior products, reliable service, and competitive pricing
- Provide services and products honestly, clearly, and accurately, and fulfill all contractual promises
- Share all relevant product information and never mislead customers
- Handle customer complaints promptly, fairly, and accurately
- Protect customer privacy and maintain the confidentiality of all customer information
- Notify customers immediately in the event of any concern related to product safety

5.3. Suppliers

Oreasoc Food Inc. is committed to fostering long-term, meaningful relationships with its suppliers based on mutual respect, trust, and alignment of values.

To uphold this commitment, Oreasoc Food shall:

- Communicate, negotiate, and enter into agreements with suppliers in a professional, fair, honest, and transparent manner
- Honor all contractual terms and obligations in good faith
- Respect the confidentiality of all supplier information

In return, Oreasoc Food expects its suppliers:

- To comply with all applicable safety and quality standards, and to promptly report any product safety concerns
- To adhere to the ethical standards outlined in the company's *Supplier Code of Conduct*, referenced in Annex 2
- To demonstrate strong environmental, social, and governance (ESG) performance, which will be subject to periodic review by the company

5.4. Creditors

Oreasoc Food Inc. will honor all commitments and obligations agreed upon with its creditors. The company is committed to transparency and will accurately report its financial status to creditors in a timely and truthful manner.

5.5. Competitors

Oreasoc Food Inc. will conduct its business in a lawful, fair, and respectful manner, fostering healthy competition and supporting industry-wide growth and development. The company will refrain from making disparaging remarks about competitors and will obtain competitive information only through ethical means and publicly available sources.

5.6. Government

Oreasoc Food Inc. respects its relationships with government entities and regulatory authorities in all jurisdictions where it operates. The company complies fully with all applicable laws, regulations, and official instructions.

When interacting with government officials, Oreasoc Food will act with integrity and avoid any behavior that may be perceived as seeking improper influence or engaging in unlawful conduct. Given the company's global footprint, employees are expected to exercise cultural awareness and respect local customs to avoid unintentional offense.

5.7. Media

Oreasoc Food Inc. is committed to providing accurate, timely, and relevant information to the media, recognizing its role in informing the public about the company's operations and values. All communications with media outlets must be handled with care and professionalism. Only individuals expressly designated and authorized by the company may speak on its behalf or be interviewed in any capacity. No other employee or contractor is permitted to issue public statements or respond to media inquiries in the name of the company without prior approval.