



PRESTIGE LEAF
CODE OF BUSINESS CONDUCT

v.1

02/03/2026

Purpose

At Prestige Leaf, we are committed to conducting business ethically, transparently, and responsibly.

This Code defines the standards of behavior expected from all employees, managers, and third parties acting on our behalf. Our approach is guided by internationally recognized principles for responsible business conduct, including expectations relating to human rights, labor practices, environmental protection, integrity and accountability.

Scope

This Code applies to:

- All employees
- Company Management
- Business partners and contractors
- Third parties representing Prestige Leaf

Compliance with this Code is a condition of working with and for Prestige Leaf.

Our Commitments

- **Compliance with Laws**

We comply with applicable laws and regulations in every country where we operate. Where standards differ, we follow the higher requirement.

- **Integrity and Ethical Conduct**

We conduct business honestly and do not tolerate bribery, corruption, fraud or facilitation payments.

Employees must:

- Avoid conflicts of interest
- Never offer or accept improper advantages
- Maintain accurate records

- **Respect for Human Rights**

We respect internationally recognized human rights.

We do not tolerate:

- Child labor
- Forced or compulsory labor
- Harassment or abuse
- Discrimination

We expect the same standards from our business partners.

- **Fair Working Conditions**

We are committed to providing:

- Safe and healthy workplaces
- Fair wages
- Respectful treatment
- Freedom of association where legally permitted

- **Health and Safety**

Everyone is responsible for working safely.

We follow procedures, use required protective equipment and report hazards immediately.

- **Environmental Responsibility**

We work to minimize environmental impact through:

- Efficient resource use
- Responsible waste management
- Reduction of emissions
- Protection of water and biodiversity

- **Responsible Sourcing**

We expect suppliers and farmers to follow our standards, including our Responsible Sourcing Principles for Suppliers and agricultural requirements for farmers.

- **Protection of Company Assets and Information**

Employees must safeguard Company assets and information, including:

- Physical assets
- Intellectual property
- Confidential information
- Personal data

Employees must follow information security practices, including secure handling, access control and proper backup and storage of company information. Unauthorized access, disclosure, misuse, alteration or loss is prohibited.

- **Accurate Reporting**

We maintain complete and truthful records.

Misrepresentation or falsification of documents is not allowed.

- **Speaking Up**

We encourage employees and partners to report suspected misconduct without fear of retaliation.

Reports may be made through management or established reporting channels.

Responsibilities

- **Employees**

Must understand and follow this Code.

- **Managers**

Must lead by example and promote ethical behavior.

Non-Compliance

Violations may result in disciplinary action, including termination of employment or contracts.

Governance and Review

This Code is approved by management and reviewed periodically to ensure alignment with legal and stakeholder expectations.