



JULY 2022

**DUE DILIGENCE CODE
FOR HUMAN RIGHTS
AND
RESPONSIBLE BUSINESS CONDUCT**

Cafetex SA's Due Diligence Code for Human Rights and Responsible Business Conduct aims to promote the company's positive contribution to economic, environmental and social progress in the areas in which it operates.

Recognizing the adverse impacts that can occur in the supply chain, as well as our responsibility to respect human rights and our ability to contribute to sustainable development, in particular poverty reduction, food security, nutrition and gender equality, we are committed to adopting, implementing and widely disseminating the Due Diligence Code to our business partners.

Cafetex SA has developed principles and standards of good practice in accordance with applicable European and National legislation and internationally recognized standards, the principles from the "OECD Due Diligence Guidance" and is committed to:

A. General Principles

1. Contribute to economic, environmental and social progress with the aim of sustainable development.
2. Respect the internationally recognized human rights of those affected by its activities.





3. Encourage the development of domestic capacity through close cooperation with the local community and domestic entrepreneurs, developing the company's activities in the domestic and foreign market in a manner consistent with sound business practices.
4. Encourage the creation of human resources, in particular by creating employment opportunities and by facilitating the training of workers in them.
5. To not seek, nor accept exceptions not provided for in the legislative framework related to human rights, the environment, health, safety, labor, taxation, financial incentives or other areas.
6. Promote the information of the employees regarding the policies of the company as well as their observance, with the appropriate dissemination of these policies through educational programs in particular.
7. Will not take discriminatory treatment or disciplinary measures against employees who report to management in good faith, or, where applicable, practices that violate the law, Guidelines, procedures or Company Policies to the relevant public authorities.
8. Strengthen and favor relationships of mutual trust between the companies and the societies in which it operates.
9. Apply due diligence, taking into account the risk that will avoid causing or contributing to adverse effects in areas of its activities, and address them when they arise.
10. Seek to prevent or mitigate an adverse impact when, while uninvolved in it, the impact is directly linked to its activities, products or services through a business relationship.
11. Encourage its business partners including suppliers and subcontractors, to apply principles of responsible business conduct as much as possible.
12. Discuss with relevant stakeholders, providing them with meaningful opportunities to have their views heard in relation to the planning and decision-making of projects or other activities that may significantly affect local communities.
13. Shall refrain from any improper interference in domestic political activities.
14. Provide accurate and clear information to enable consumers to make informed decisions.



15. Ensure the provision of fair grievance mechanisms at the operational level in consultation with potential users and cooperate in restoring standards where its activities may have contributed to adverse effects.

16. Help eliminate discrimination against women, strengthen their participation in decision-making and leadership roles, ensuring their professional development and progress and facilitating equal access in all sectors.

B. Transparency

1. Ensure the provision of timely and accurate information on all key elements relating to its activities, structure, financial condition, performance, ownership status and corporate governance system. The information provision policy is tailored to the type, size and location of the business, taking into account costs, business confidentiality and other elements of competitiveness.

2. The company's information provision policy may include, but not be limited to, basic information about: a) the company's financial and managerial performance; b) the company's objectives; c) the main shareholders and voting rights d) the remuneration policy for the members of the board of directors and senior executives, and information about the members of the board of directors, including their qualifications, the process of their selection, the management positions they may hold in another company and whether each member of the board of directors is considered by the board to be independent; e) related party transactions; f) foreseeable risk elements; g) issues concerning employees and other stakeholders for the operation of the business; h) the structure and governance policy of the business, in particular the content of any corporate governance code or policy and their implementation process.

3. Be able to provide additional information which could include: a) rules of business conduct, information about company policies b) policies and other codes of conduct followed by the company c) information about internal controls, risk management and systems compliance with these provisions; e) information on relations with employees and other interested parties for the operation of the business.

4. Apply high quality auditing standards, as well as for the provision of financial and non-financial information, including information on environmental and social issues as appropriate. An annual audit will be conducted by an independent, statutory auditor to provide the board and shareholders with external and objective assurance that the financial documents fairly reflect the financial position and performance of the business in all key areas.

C. Human Rights

1. Apply due diligence in human rights and respect the human rights of others.





2. Avoid causing or contributing to negative human rights impacts and address them when they arise.

3. Seek ways to avoid or mitigate negative impacts on human rights, which are directly linked to its activities, products or services through a business relationship, even when they do not contribute to these impacts.

D. Employment and labor relations

1. Respect the right of workers to set up or participate in trade unions and representative bodies of their choice, if they wish, for the purpose of collective bargaining.

2. Contribute to the effective abolition of child labor, and take immediate and effective measures to ensure the prohibition and elimination of the worst forms of child labor as a matter of urgency.

3. Contribute to the elimination of any form of forced or compulsory labor in the company's activities

4. Its activities will be inspired by the principle of equal opportunity and equal treatment at work and will not discriminate against its employees in terms of recruitment or employment, for reasons of race, color, sex, religion, political opinion, national or social origin or other status, unless the selection is based on particular characteristics of employees that promotes government policies aimed at greater equality of employment opportunities or is related to the requirements of a particular job.

5. Provide the workers' representatives with the necessary means to conclude functional collective agreements, the necessary information for meaningful negotiations on the terms of employment and all the information to the workers, that will allow them to form a real perception of the efficiency of the entity or, possibly, of the business as a whole.

6. Promote consultation and cooperation between employers, employees and their representatives, on matters of common interest.

7. Take the appropriate measures to ensure the safety and hygiene of employees during the performance of their activities.

8. Train staff in order to improve their level of training.

9. If it plans changes in its activities that may have a significant impact on employment, in particular in the case of closure of an entity resulting in collective layoffs, it will give timely warning in order to mitigate the negative effects as much as possible.



10. Give the authorized representatives of the employees the opportunity for collective negotiations or for negotiations on matters of employee-employer relations and for consultations on matters of mutual interest with representatives of the management who have the authority to take decisions on these issues.

E. Environment

1. Take into account the need to protect the environment, public health and safety and to generally conduct its activities in a manner that contributes to the broader objective of sustainable development.

2. When making decisions, assess and address, , the foreseeable effects that the company's activities, goods and services may have on the environment, health and safety, throughout their life cycle in order to be avoided or, when unavoidable, mitigated.

3. Constantly seek to improve environmental performance at the level of the company and, where possible, of the supply chain, encouraging activities such as the development and distribution of products and services that do not excessively burden the environment, are safe in use, reduce emission of greenhouse gases, save energy and natural resources, can be reused, recycled or disposed of safely.

4. Adequately educate and train employees in environmental health and safety issues, including the handling of hazardous materials and the prevention of environmental accidents, as well as in general environmental management issues such as environmental impact assessment procedures, public relations and environmental technologies.

5. Contribute to the development of meaningful and cost-effective environmental policy through partnerships or initiatives that promote environmental awareness and protection.

6. Investigate and determine ways to improve the environmental performance of the business in the long term, for example, by developing strategies to reduce gas emissions, efficient use of resources and recycling, substitution or reduction of the use of toxic substances, or strategies and synergies for biodiversity conservation.

7. Ensure the safe disposal of waste

8. Ensure the preservation of clean water and the proper and safe management of the wastewater produced by the activities of its facility.

9. Contribute to the reduction of deforestation and participate in actions for their protection

10. Help reduce food waste and promote recycling



F. Occupational Health and Safety

1. Promote and maintain, as much as possible, the levels of health and safety at work, thus creating the conditions to avoid or reduce the occurrence of occupational accidents, occupational diseases and other work-related health problems.
2. Assess and take responsibility as to the risks in the workplace and to take all the necessary prevention and protection measures that will result from the relevant occupational risk assessment, taking into account the provisions and requirements of the current legislation on OHS.
3. Investigate the causes of any occupational accidents or illnesses that may be related to work and contribute to the identification and implementation of appropriate prevention and protection measures, including measures for the social, mental and physical well-being/well-being of employees.
4. Adopt appropriate practices to prevent threats to human life, health and welfare during the company's activities, as well as threats arising from the consumption, use or disposal of the products, including the observance of good practices in food safety sector.
5. Ensure the health and safety, not only of its employees, but also of its subcontracted employees working on its premises or any other third party, for example a person visiting its premises.

G. Food security and nutrition

1. The company's activities will contribute to food security and nutrition. Attention will be given to improving the availability, accessibility, stability and use of safe, nutritious and diverse food when possible, taking into account the specificity of the category of food we process.

H. Anti-bribery, bribery and extortion

1. Shall not offer, promise or grant undue monetary or other compensation to public officials or employees of business partners. Likewise, the business should not solicit, agree to receive or accept gratuity or other compensation from public officials or employees of business partners
2. Implements a system of financial and accounting procedures and internal controls, designed in such a way as to enable proper and accurate keeping of books, records and accounts in order to ensure that they cannot be used for the purpose of bribery or the concealment of bribery.
3. Strengthen the transparency of its activities and the public debate, in the context to fight against bribery, incitement to bribery and extortion.



I. Consumer interests

1. Ensure that its products and services meet all agreed or legally required consumer health and safety standards, including those related to health warnings and safety information.
2. Provide accurate, verifiable and clear information that enables the consumer to make informed decisions, both regarding prices and, where applicable, content, safe use, environmental impact, maintenance, storage and disposal of goods and services. Where possible, such information should be provided in a way that facilitates the consumer's comparison of products.
3. Provide consumers with access to fair, easy-to-use, timely and effective procedures for the out-of-court settlement of disputes and their compensation without excessive costs or formalities.
4. Not engage in deceptive, misleading, fraudulent or unfair statements, omissions or other practices.
5. Support consumer education promotions in the sectors in which they operate, including to improve the ability of consumers to: i) make informed choices when it comes to complex products, services and purchases, ii) understand the economic, environmental and social impacts of their decisions more fully and iii) support sustainable consumption.
6. Respect the privacy of consumers and will take appropriate measures to ensure the protection of personal data that it collects, stores, processes or disseminates.
7. Cooperate fully with public authorities to prevent and combat deceptive marketing practices (including misleading advertising and commercial fraud) and reduce or prevent serious risks to public health and safety or to the environment from consumption, the use or disposal of their products and services.
8. The application of the above principles shall take into account , i) the needs of vulnerable and disadvantaged consumers and ii) the particular challenges that e-commerce may entail for consumers.

I. Tax governance

1. Prevent and refrain from all forms of corruption and fraudulent practices.
2. Comply with applicable tax laws and regulations and fulfill its tax obligations in a timely manner.

K. Competition

1. Conduct its business in a manner consistent with applicable competition law, taking into account relevant competition law.





2. Shall not enter into anti-competitive agreements between competitors, including agreements: a) to fix prices, b) to submit coordinated bids, c) to apply restrictions or quotas on production, or d) to jointly exploit or to segment markets, by allocating customers, suppliers, regions or commercial activities.

3. Cooperate with the authorities responsible for competition in the context of their investigations, by providing, amongst others and subject to applicable legislation and appropriate safeguards, answers as immediate and complete as possible to requests for the provision of information, considering the use of available means, such as declassification if necessary, to promote meaningful and effective cooperation between investigating authorities.

4. Ensure that their staff are regularly informed of the importance of complying with all applicable competition laws.

L. Science and Technology

1. In the context of its business activities, adopt, , practices that enable the transfer and rapid dissemination of technology and know-how, with due regard to the protection of intellectual property rights wherever possible.

2. When consistent with its business objectives, develop ties with local universities, public research institutions, and participate in joint research projects with domestic industry or industry associations.

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COMPANY POLICIES

POLICY TO PREVENT AND FIGHT DISCRIMINATION

1. PURPOSE

The purpose of the policy is to prevent and combat any form of discrimination based on personal characteristics and choices as well as any violence and harassment that occurs during work, whether connected to it or resulting from it.

2. FIELD OF APPLICATION

Management and employees with a dependent labor contract, service providers with mandated salary contract, projects, independent services and temporary employment contracts, employed through third party service providers, interns and apprentices, employees whose employment relationship with the Company has ended, prospective employees, other persons who trade or collaborate with the Company.

3. STATEMENT OF ZERO TOLERANCE TO DISCRIMINATION, VIOLENCE AND HARASSMENT - RISK ASSESSMENT

The Company expresses its commitment to address and eliminate discrimination, violence and harassment in the workplace, with the aim of ensuring a working environment where respect for human dignity prevails and discrimination based on personal characteristics and choices will not be allowed. It is expressly and unequivocally stated that any form of discrimination, violence and harassment that occurs during work, whether connected to it or resulting from it, is strictly prohibited. By way of example and not limitation, the Company states that insinuations, mockery, obscenities, sexual or racist jokes or comments, the use of offensive language, comments about someone's appearance or character, which cause shame or embarrassment, are strictly prohibited. Tracking, stalking and spamming verbal or physical attention to someone, sending messages with sexual content via SMS, e-mail, social media, fax or letter, insulting and persistent questions about someone's age, marital status, personal life, sexual interests or preferences, as well as similar questions about race or nationality, including cultural identity and religion, sexual gestures or persistent dating proposals or threats, insinuations that one's sexual favors can advance one's career or that refusal to engage in sexual intercourse may adversely affect one's career path in the Company, rude gestures, touching and any kind of unwanted physical contact, spreading malicious comments or insulting someone mainly due to discrimination based on age, gender, type of marriage, cohabitation agreements, pregnancy and maternity, any disability, sexual preferences, religion or beliefs, verbal or gestural threats, swearing in public or in private, belittling or ridiculing a person or their abilities, whether in private or in front of others, throwing tantrums at someone, making persistent or unjustified criticism, excluding them from social events, work group meetings, discussions and collective decisions or planning, cyberbullying, the abusive emails,





letters and phone calls. The Company is committed to receiving, investigating and managing any relevant complaint, demonstrating zero tolerance for discrimination, violence and harassment, with confidentiality and respect for human dignity. It also undertakes not to obstruct the receipt, investigation and management of such complaints.

The Company undertakes to provide assistance and access to any competent public, administrative or judicial authority, during the investigation of any incident of violence and harassment. For the employees and those connected in any way with the Company who violate the obligations arising from this Policy, the necessary appropriate and appropriate measures are taken, as the case may be, in order to prevent and to not repeat a similar incident or behavior from recurring.

In order to combat discrimination, violence and harassment, the Company has established a comprehensive mechanism for submitting, managing and investigating reports, with the establishment of special reporting channels and the creation of a network of Policies and Procedures.

Specifically, the Reporting and Internal Investigation Reporting Policies reflect the principles of the Company, with which it ensures both the prevention and resolution of issues of violence and harassment at work. The individual Reporting, Management and Internal Investigation Procedures include the detailed steps any complainant must take, as well as the responsibilities of the Company's bodies and the actions they must take to ensure the effective management of relevant incidents.

4. DEFINITIONS

4.1. Discrimination

Discrimination includes discriminating based on sex, race, color, ethnic or social background, genetic characteristics, language, religion or belief, political opinion, disability or health condition, age or sexual orientation

4.2. Violence and Harassment

Violence and Harassment are forms of behavior, actions, practices or threats thereof, which are intended, lead or may lead to physical, psychological, sexual or financial harm, whether manifested individually or repeatedly.

Harassment also constitutes forms of behavior that have the purpose or effect of violating the dignity of the person and creating an intimidating, hostile, , degrading, humiliating or aggressive environment, regardless of whether they constitute a form of discrimination, and include harassment based on gender or for other reasons of distinction. Harassment prohibited by this policy includes, but is not limited to:

- Verbal harassment, including e.g. abusive comments, insults or accusations.



- Physical harassment, including e.g. physical interference with normal work or movement.
- Visual forms of harassment, e.g. posters, cartoons, caricatures, photographs or designs that are derogatory based on characteristics protected by law.
- Retaliation or intimidation for reporting or threatening to report any of the aforementioned forms of harassment or for cooperating with an investigation of a harassment incident.

4.3. Gender Harassment & Sexual Harassment

Gender-based harassment is any form of behavior linked to a person's gender that has the purpose or effect of violating that person's dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment.

These forms of behavior include sexual harassment, as well as forms of behavior linked to a person's sexual orientation, expression, and identity or gender characteristics. In particular, sexual harassment is defined as unwanted behavior of a sexual nature, including unwanted sexual proposals, requests for sexual favors and any other unwanted physical or verbal act of a sexual nature.

Such conduct may be expressed by a person of any gender and includes harassment of a person of any gender. For explanatory purposes, some examples of sexual harassment are as follows:

- Offering benefits (e.g. promotion or salary increase) in exchange for sexual favors or creating an environment that promotes "sex" as a means of professional development in the workplace.
- Retaliating or threatening to retaliate after rejecting sexual advances.
- Visual Conduct: obscene gestures, display of sexually offensive graphic materials in electronic and printed form (e.g. e-mail, voice mail, books, files, photographs, etc.), cartoons or posters, or any material with obscene or sexual innuendo.
- Verbal behavior: derogatory comments, sexual innuendo, use of sexual "language" or sexual "jokes". Verbal sexual harassment or suggestions.
- Verbal abuse of a sexual nature: sexual comments about a person's body, use of sexually derogatory comments in describing a person, sexually suggestive or obscene comments in chat, letters, invitations, notes or other comments and name calling.
- Physical contact: touching, pinching, gestures of a sexual nature, hitting, grabbing, pushing, etc. The above acts are indicative and do not constitute an exclusive list of prohibited acts. The employee or third party who engages in such prohibited conduct should and will bear full responsibility for their actions.

4.4. Retaliation





The Company also prohibits any employee or third party, in any way connected with it, from retaliating against another employee or third party who opposes violence or any form of harassment, files a complaint, files a report, assists or participates in any proceeding incident investigation.

5. MEASURES FOR THE PREVENTION, CONTROL AND LIMITATION OF RISKS

AWARENESS & AWARENESS ACTIVITIES

All employees and those connected in any way with the Company must comply with this policy. The policy applies to both workplaces and areas related to corporate meetings, conferences and work-related events, either on or off the Company's premises, whether in person, online or by phone.

The Company ensures an accessible, safe and friendly working environment where relations between employees, partners, Management and members are characterized by mutual respect, courtesy, honesty, understanding, trust, cooperation and support. The Company, within the framework of its capabilities, takes every appropriate measure and makes any reasonable adjustment to working conditions to protect employment and support workers - victims of domestic violence. The Company takes all necessary measures to inform and sensitize the staff, using the appropriate means (e.g. printed and electronic material, etc.). to combat violence and harassment, ensuring that everyone is aware of the Company's policy and procedures regarding incidents of violence and harassment and knows where to turn in the event of violence or harassment.

The Company trains its executives to recognize discrimination, violence and harassment at work and to provide the required support to its staff and partners. The Company encourages its employees and any third party associated with it in any way to report incidents of discrimination, violence and harassment in the workplace that they happen to witness.

6. REPORTING, INVESTIGATION AND HANDLING OF COMPLAINTS

If any employee or third party associated with him in any way believes that he has been subjected to discrimination, violence or any form of harassment or if he has found that such behavior is taking place in the work environment, he must make the complaint in writing, by name or anonymously complaint to the following email: betterworkplace@cafetex.eu .

Recipients of the email are 3 members of the Grievance Management Committee, including the Gender Equality Officer who has decision-making authority, is knowledgeable about complaints, and who is impartial, accessible and gender-sensitive. Committee members treat all incidents of discrimination, violence and harassment with absolute confidentiality and discretion.





Persons who have submitted reports will be informed upon receipt of the report and at regular intervals of the progress and the examination of their report. Upon completion of the investigation, the Commission will communicate the results of the investigation as soon as practicable and appropriate.

Complaints are handled in accordance with the principles in Procedure C06 "Corrective, Preventive Actions & Complaints". If any employee or third party associated with him in any way believes that he has suffered retaliatory behavior as a result of filing a complaint or assisting in the process of investigating incidents of discrimination, violence and/or harassment, he must follow the process described in the Reporting Policy for reporting the retaliation incident in question immediately.

Complaints about conduct that constitutes a violation of this policy will be accepted in writing under the reporting policy, by name or anonymously, and will be investigated promptly and thoroughly under the relevant procedure. To maintain workplace safety and the integrity of investigations, the Company may, among other things, move employees or modify their work hours pending the outcome of the investigation. During this period, partial or total access to buildings and/or facilities may not be permitted.

If the result of the investigation shows that an incident of discrimination, violence or harassment or retaliation has taken place, the Company will take appropriate corrective, disciplinary and/or other actions against the offender. These actions may include (indicative and not limited): (a) disciplinary sanctions, (b) change of position, time, place or method of providing the work, (c) termination of employment contract or partnership agreement, (d) legal actions. In any case, the offender may also be subject to criminal or civil liability, according to current legislation.

This Regulation applies in parallel with the existing general legislation for the protection of the employee's personality and does not affect her legal rights at the level of civil and criminal legislation, but also the rights to submit a Complaint before the competent Auditing Authority.

7. MALICIOUS CLAIMS

Complaints that prove to be clearly malicious will be considered unacceptable and will be further investigated at the discretion of the Company, both in terms of motives and those involved, in order to restore order by any legal means.

8. FURTHER INFORMATION – CONTACT PERSONS

All questions related to the implementation or interpretation of this policy should be submitted to the Gender Equality Officer, who is designated as the competent person (Point of Reference) for the information and advisory guidance of staff as well as for matters concerning in preventing and dealing with violence and harassment in the workplace.





The COMPANY'S QUALITY AND SAFETY POLICY is:

To ensure through team spirit, a good working climate, as well as suitable production conditions, that its products have and maintain high quality characteristics, such as flavor, freshness and appearance to such an extent that they satisfy, on the one hand, the requirements of the legislation and on the other hand, the requirements of its customers.

1. To care for the responsible, honest, and consistent service to its customers with the aim for a mutually beneficial relationship, as well as for the constant supply of products to them.
2. To produce only safe products for its customers, using a Quality Management and Food Safety System, observing all the relevant requirements for safety, quality and legality that govern its operation and are determined by the legislative framework, the competent authorities, the agreed requirements of its customers and other interested parties.
3. To seek to increase the confidence of the public and all interested parties in the quality and safety of its products.
4. To take every quality and safety problem, as well as every observation from its customers, as a challenge and an opportunity for a creative upgrade of the management system it applies.
5. To apply innovative technologies that upgrade the quality of products and ensure their safety and to maintain its vanguard.
6. To seek to permanently maintain the profitability of the Company at commonly accepted levels of its Shareholders, ensuring its sustainability, continuous growth, prosperity and good reputation in the market, regarding the cutting edge and quality of its products.
7. To constantly upgrade its available resources with the aim of continuous improvement.
8. To ensure the safety and health of its staff as well as to adopt and consolidate a food safety culture.
9. To not overlook the protection of the environment and to comply with the current legislative framework.
10. To determine issues of food quality and safety based on ethical codes and rules that govern sound business practice, the consumer public and society as a whole by adopting an appropriate due diligence code
11. To promote sustainability through the implementation of one of the largest sustainable coffee production programs in the world, 2020 RA. To achieve this, the company works with 2020 RA coffee suppliers, without changing the roasting process, but only the origin of the coffee.

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