



Corporate Sustainability Policy 2022

Effective date:
September 01, 2022





DECLARATION:

DINANT Corporation and Exportadora del Atlántico S.A. de C.V. hereinafter DINANT is committed to the pursuit of sustainable operations, actively managing the economic viability, social value, and environmental responsibility, towards the growth and expansion of the business.

Our commitment is embodied from agricultural operations to industrial processes; planting, producing, and delivering to our customers and final consumers, high-value products made through responsible processes, for human use and consumption. Maintaining an honest and transparent relationship with all our suppliers, small producers, intermediaries, contractors, and companies that are strategic partners of our business; fair treatment of employees; a transparent and responsible relationship with communities and indigenous peoples; and trust with customers and consumers.

The company is respectful of the legal compliance applicable in the countries where it operates, of its relations with the government, non-governmental organizations, and other interested parties to the company, declaring the commitment to responsible and sustainable development, engaged to a process of continuous improvement.

SCOPE:

This policy applies to the companies DINANT Corporation and Exportadora del Atlántico S.A. de C.V., in the areas of agro-industrial business, manufacturing, distribution of its products, and corporate management areas, which are part of Dinant and companies that in addition operate in the Central American region, Dominican Republic, and any other country where operations are expanded, including communities and companies as strategic business partners, such as suppliers, small producers, intermediaries, contractors, customers, and consumers.

This Sustainability Policy, which is reviewed annually and is available to all interested parties upon request, is based on the following strategic pillars:

1. 1. RESPECT FOR HUMAN RIGHTS AND ENGAGEMENT WITH WORKERS AND COMMUNITIES

At DINANT, human rights are important not only for individuals but for all the organizations they create. In this sense, we recognize that companies have the responsibility to respect and the capacity to contribute positively to the protection of Human Rights, from all their business functions and throughout their value chain. In turn, the company implements and is a formal member of the Voluntary Principles on Security and Human Rights Initiative, which serve as a guide for risk assessment and mitigation in our operations.

As part of its Human Rights Policy Dinant recognizes that:

- 1.1 The company affirms its commitment to comply with all national and international laws, as well as to respect universally recognized human rights standards applicable to all business units in all territories where DINANT operates.
- 1.2 We provide equal opportunity and equal treatment to eliminate discrimination based on race, color, gender, sexual orientation, gender identity, religion, political opinion, nationality, status, social origin, ethnicity, disability, age, trade union membership or other individual trait.
- 1.3 The company adheres to the provisions of ILO Convention 138 and the United Nations Convention on the Rights of the Child. Through its Recruitment, Selection, and Hiring Policy (PO-05.01), which states that minors are not used or hired in any of its processes and sites where it operates.
- 1.4 DINANT does not employ forced, bonded, unpaid, involuntary, or prison labor in its operations, ensuring that the general conditions of employment are voluntary and that the employment of its employees is freely chosen.
- 1.5 The right of union membership and free association of its employees is respected; this is materialized through the internal work regulations applicable to each of the company's operating sites.
- 1.6 We start from the legal compliance with the Minimum Wage Law by Industry and positions in the countries where we operate. DINANT is constantly working on the development of salary policies and differentiated benefits that support its employees by providing a living wage.
- 1.7 DINANT rejects, repudiates, and penalizes the use of any type of physical and/or psychological violence such as instigation, harassment, threat, or intimidation, among others; by any person related to its business activities.



- 1.8 All employees have the obligation, right, and responsibility to make use of our Code of Ethics to report any incident, intimidation, and/or violence of which they have been victims or witnesses.
- 1.9 DINANT implements and is a member of the Voluntary Principles on Security and Human Rights initiative that serves as a behavioral guide for our security team; identifying risks that may affect the company and the relationships that the company has with public security forces and our private security providers.
- 1.10 The company adheres to the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples; recognizing themselves as ancestral and permanent societies, respecting the importance of ethnic and cultural diversity, heritage, and traditional knowledge for the integration and survival of peoples.
- 1.11 The company contributes to the well-being of the communities in its areas of influence according to its operating sites.
- 1.12 The Free, Prior, and Informed Consent (FPIC) procedure will be used with communities when there are new plantation projects or new industrial projects that may have an impact on neighboring communities.
- 1.13 Any direct or indirect act of violence that has been proven by employees may be considered as grounds for dismissal following legal and standardized procedures of the company. It may even lead to the cancellation of the contract with these outsourced suppliers.
- 1.14 DINANT ensures that its team of security officers, both direct and indirect, comply with standards based on UN guidelines and conventions on the use of force, as well as the Voluntary Principles on Security and Human Rights.
- 1.15 DINANT strictly prohibits the use of mercenaries or paramilitaries at any of its sites of operation.
- 1.16 In the event of an imminent conflict, DINANT always respects the human rights of all parties involved and is committed to dialogue and peaceful resolution through non-violent means within the framework of the laws of the countries where it operates.
- 1.17 We respect and recognize the initiatives of all sectors that promote the respect and fulfillment of Human Rights, as well as the people and institutions that watch over their achievement. Therefore, we sanction any kind of intimidation against them, we protect and respect Human Rights Defenders.
- 1.18 Guarantee the respect of reproductive rights of employees, especially women, in order to protect their well-being related to their reproductive system and promote the non-discrimination and training on issues related to freely deciding their family planning.

2. INDUSTRIAL SAFETY AND OCCUPATIONAL HEALTH

Our commitment will always be to provide safe and healthy working conditions for the prevention of injuries and deterioration of the health of our employees, as well as to establish a frame of reference for the achievement of objectives and goals in industrial safety and occupational health, making the following statements:

- 2.1. Constant training to all staff in the care of their occupational health and safety, through motivation, training, and promotion of safe behavior in the different hazards and risks, the consequences of these, and how to correct them.
- 2.2. Provide safe conditions in each of the work areas, carrying out actions aimed at identifying, evaluating, controlling, and eliminating hazards and risks, which could cause injuries or occupational diseases.
- 2.3. We guarantee compliance with the labor laws of the countries where we operate, as well as other requirements related to international standards in the field, oriented to occupational health and safety, relating activities with other sub-programs to ensure continuous improvement of operational practices for the benefit of employees and/or contractors.
- 2.4. Ensure the consultation processes and the participation of workers in the industrial safety and occupational health processes, as well as the continuous support to the Mixed Commissions and/or Industrial Hygiene and Safety Committees.
- 2.5. Through the leadership and commitment of the team, ensure compliance with the different industrial safety and occupational health programs.

3. CONSERVATION AND ENVIRONMENTAL PROTECTION

We are committed to the protection of the environment and the conservation of the ecosystem under the principle of sustainable development:

- 3.1. Deforestation and the affectation of areas with High Conservation Values are prohibited. DINANT recognizes the importance of primary and secondary forests in the natural system given their protective, regulatory, and productive functions; promoting the protection of non-forest areas that are also considered of High Conservation Value.
- 3.2. It is prohibited the burning and the use of fire in the preparation of new plantations, replanting, waste disposal, or any other type of development, as we are aware that this practice not only erodes soils but also generates emissions that pollute the environment and are harmful to human health.
- 3.3. No planting on peat soil or disturbance of high carbon stock systems is allowed. Any development on peat soil is prohibited.



- 3.4. Protection of water sources and non-contamination from extraction, optimization, and disposal of natural bodies, constitutes commitments to ensure the preservation of humans, flora, and fauna.
- 3.5. Pollution reduction management through proper classification and disposal of solid waste; organic, recyclable, and special waste.
- 3.6. The reduction of greenhouse gas emissions is promoted through the monitoring of the different productive activities.
- 3.7. Fishing, hunting, and/or commercialization of animals within the private properties of farms or agro-industrial plants is prohibited.
- 3.8. Our commitment to compliance with legal and other requirements, promoting continuous improvement of the environmental management system, including the sustainable use of resources, mitigation, and adaptation to climate change, and the protection of biodiversity and ecosystems.

4. CODE OF ETHICS

Our Code of Ethics and Security Policy is based on the Voluntary Principles on Security and Human Rights, a commonly accepted reference for business operations, as well as national and international standards. Likewise, its frame of reference is based on the purpose of our organization (Mission) and on the qualities that inspire our daily behavior (Values).

- 4.1. We work in a climate of honesty and trust that is conducive to generating welfare for our employees, consumers, customers, suppliers, intermediaries, and communities.
- 4.2. Dinant respects and comply with the laws of each country where we operate. Likewise, we expect and encourage our employees to comply with applicable laws, rules, and governmental regulations.
- 4.3. We believe and apply the fulfillment of Human Rights as the basis for the construction of a society where citizens can enjoy their rights, which must be protected in pursuit of their dignity, value, and equality.
- 4.4. In each of our workplaces, employees enjoy rights and freedoms without distinction of race, ethnicity, gender, language, religion, physical ability, political or other affiliation, national or social origin, economic status, or any other condition.
- 4.5. We respect and recognize the initiatives of all sectors that promote the respect and fulfillment of Human Rights, as well as the people and institutions that watch over their compliance. Therefore, we sanction any kind of intimidation against them, we protect and respect Human Rights Defenders.



- 4.6. Our corporate values are the basis of our actions. We promote respect, honesty, and trust among our employees. We reflect a positive personal image inside and outside the company.
- 4.7. We ensure respect for dignity and do not approve, regardless of the hierarchical rank from which may originate any action about sexual harassment. We understand sexual harassment to be any approach, joke, attitude, insinuation, or conduct of a sexual nature that a person receives from another person, without asking for it, nor desiring it, and with whom he/she does not have this type of relationship and that causes deep displeasure in the person who receives it.
- 4.8. We contribute to an environment of mutual respect and professionalism. Any disrespectful or unethical, unprofessional conduct, even when it is not considered illegal, but interferes with this objective will not be tolerated.
- 4.9. We value the relationships we have with our customers, suppliers, and intermediaries, we constantly seek to improve the quality of attention service, within a framework of honesty and respect.
- 4.10. We are committed to maintaining the integrity of processes through the prevention of illegal activities, corruption, and bribery.
- 4.11. Receiving gifts, favors, travel, and entertainment that may compromise our judgment or cause a conflict of interest is not permitted. Therefore, Dinant employees and their family members are prohibited from soliciting or accepting gifts of cash, services, or other items.
- 4.12. We immediately attend to the needs of consumers, fully complying with all legal requirements regarding composition, ingredients, product quantity, packaging, manufacturing, labeling, storage, transportation, marketing, shipping, commercialization, and delivery of products.
- 4.13. We support fair competition. We respect the environmental, legal, and human rights precepts that regulate competition and protect the integrity of the market.
- 4.14. All forms of corruption, bribery, and fraudulent use of funds and resources are prohibited. The above is framed under the United Nations Convention Against Corruption, especially Article 12.
- 4.15. The Ethics Committee is responsible for reviewing and monitoring compliance with the contents of this code, as well as receiving, investigating, and resolving complaints.
- 4.16. This code applies to Dinant employees at the regional level and to other persons acting on behalf of our company in the locations where we have operations.

5. CORPORATE SOCIAL RESPONSIBILITY

Dinant, through its Social Responsibility Policy, aims to promote a socially responsible culture, where ethical values, transparency, and respect for people and the environment are practiced, contributing through the priority areas of action, to the creation of sustainable value for employees, customers, suppliers, contractors, shareholders, communities impacted by operations and society in general.

Four priority action areas have been identified where positive impact can be developed through sustainable stakeholder relations:

1. Quality of Life;
2. Education, Health, and Nutrition;
3. Community Development; and
4. Environmental Sustainability

Consistent with its commitment to sustainable development, Dinant has aligned its priority action areas to 9 of the 17 Sustainable Development Goals 2030 (SDGs), officially adopted by Honduras and the rest of the countries in September 2015.

6. EMPLOYEE ADMINISTRATION

It is governed by the Political Constitution, Labor Codes, Laws, Standards, and Regulations of the countries where it operates, as well as the International Labor Agreements that regulate the functions, attributions, and responsibilities that correspond to the company and its relationship with the employees and also of the employees towards the company.

The company complies with and is committed to the payment of salaries by law and an outline of salaries and benefits created especially for motivation, satisfaction, and job stability.

We are an employer that respects gender inclusion and diversity, we offer equal employment opportunities to migrants and foreigners following the laws of each country in which we operate.

We maintain training and professional development programs for our employees to grow in their areas of interest.

We promote a culture of respect, teamwork, and innovation, as well as high ethical behavior in each of the tasks we perform.

7. CONTROL AND SECURITY

DINANT in its commitment to provide security within the supply chain, performs its operations efficiently, through compliance with applicable international security standards to maintain the integrity of its processes, the prevention of illegal activities, corruption and bribery, or any other action that affects operations, thus ensuring transparency, compliance with legal and regulatory requirements and continuous improvement of its management system in control and security.

For this, DINANT:

- 7.1. Identifies risks in the company's processes and supply chain.
- 7.2. Applies controls to avoid and/or minimize risks and their consequences that may affect the integrity of its products and services.
- 7.3. Establishes a rigorous process of selection and incorporation of personnel, to ensure their competence, suitability, and adherence to ethical conduct aligned with the values promoted by the company.
- 7.4. Operates its information and communication systems securely, with provisions and controls that prevent the loss of data and ensure the continuous availability of information and connectivity required for the development of activities.

8. SAFETY AND QUALITY FOOD

We are a company committed to the elaboration of safe products, of the highest quality and with the optimal standards, focused on the protection of health; we take care of control of the suppliers, selection of raw materials and packing material, as well as the fulfillment of each control in the processes of manufacture, finished product and distribution, until concluding in the satisfaction of our final consumer, by:

- 8.1. Complying with the applicable legal requirements associated with the safety quality food of its processes, products, and other requirements to which DINANT voluntarily adheres.
- 8.2. Applying standardized operational controls for quality and safety compliance during the reception of raw materials, packaging material, manufacturing processes, storage, and delivery of finished products.
- 8.3. We carry out actions to generate trust and credibility for our customers, offering products that meet the standards of safety and quality food through a cycle of continuous improvement.
- 8.4. DINANT has as a base to promote the culture of safety and quality food to take care of the health and satisfaction of our clients.



9. SUPPLY CHAIN AND TRACEABILITY

- 9.1 To guarantee the traceability of 100% of our own fruit, and to work without pause to achieve 100% traceability in the fruit received from third parties.
- 9.2. Promote sustainability in the production and purchase of fruit from independent producers who supply the company.
- 9.3. Ensure traceability of certified oil throughout the supply chain ending at the port of shipment.
- 9.4 Promote continuous improvement in the supply chain and traceability.

MONITORING

DINANT guarantees the monitoring of compliance with the Sustainability Policy through training, corporate communication channels and internal and external audits to be carried out annually.

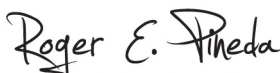
For example, induction processes for new employees should include information and training on the different company policies. To ensure compliance and proper understanding, the company has an Intranet tool (DINANTEC) through which it monitors the training and assimilation of policies for new employees, as well as those who have been working for the company for a longer period.

DINANT will also offer a permanent training program where it will share updates and opportunities to contribute to the strengthening of the Sustainability Policy by its employees and stakeholders.

This policy will be reviewed annually to ensure compliance with laws and regulations to provide better guidance for business continuity decisions.



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