

SUPPLIER CODE OF CONDUCT

“Trans-Oil” Group of Companies and all its subsidiaries (collectively, “TOGC” or the “Company”) as an ethical business organization is committed to manage its business in an honest and consistent way, in line with all applicable legal requirements and a set of values that represent the highest standards of quality, integrity and excellence. We also take the responsibility to ensure that all our operations will not contribute, directly or indirectly, to significant environmental degradation and to human rights abuses. To comply with these commitments, we seek to develop relationships with all our business partners across the countries, in which we operate, that share similar values and conduct business in an ethical and transparent manner.

Suppliers are an essential and indispensable part of our business. As part of our ongoing effort to develop and strengthen our relationship, we have developed and adopted a set of rules to be used in relation with all our Suppliers. We look forward to work with all our Suppliers to ensure an understanding and compliance with the requirements set forth in these Supplier Code of Conduct. These rules are based on the belief that good corporate citizenship is essential to our long-term business success and must be reflected in our relationships and actions in the supply chain, the marketplace, the workplace, the environment and the community.

This Supplier Code of Conduct applies to all TOGC suppliers, worldwide. The requirements of this Supplier Code of Conduct extend to all employees of the Supplier, regardless of their role or relationship with the Supplier. This Supplier Code of Conduct therefore also applies to workers who are employed informally, on short-term contracts, or on a part time or daily basis. To the extent that this is reasonable and possible, Suppliers will actively encourage their sub suppliers or subcontractors to comply with the guidelines of this Supplier Code of Conduct.

We expect all our Suppliers to follow similar standards and principles related to protection of the environment, human rights and social responsibility.

LEGAL COMPLIANCE

In addition to meeting the requirements of this Supplier Code of Conduct, Suppliers shall comply with all existing laws and regulations in the countries where they operate, as well as other applicable standards they have adhered to (e.g., ISO, Global GAP, GRASP, collective bargaining agreements or other Codes of Practice/Conduct).

If there are differences between the provisions of this Supplier Code of Conduct and national laws, Suppliers must comply with the higher requirements. The requirements of this Supplier Code of Conduct may extend beyond national laws and regulations.

HUMAN AND WORKPLACE RIGHTS

1. Child Labor

We require our Suppliers not engage in or support the use of child labor as defined by applicable laws and regulations. Where legislation permits the use of young workers, Suppliers will provide those young workers are not exposed to any situations that are hazardous or unsafe to their physical and mental health and development. Young workers shall not work during school hours, beyond the hours prescribed by national legislation, or at night.

2. Forced and Compulsory Labor

Suppliers shall not engage in or support the use of forced labor, including prison labor, bonded labor or slave labor, and shall not engage in or support any form of human trafficking. Neither Suppliers nor any entity supplying labor shall retain any identification papers, part of salaries or property in order to force employees to continue working for the supplier. Suppliers’ employees shall have the right to leave the workplace premises

after completing the standard workday and be free to terminate their employment provided that they give reasonable notice to their employer.

3. Health and Safety

We expect all our Suppliers to provide a safe and healthy workplace environment and to take effective steps to prevent potential health and safety incidents and occupational injury or illness arising out of, associated with or occurring in the course of work. They will minimize or eliminate, so far as is reasonably practicable, the causes of all hazards in the workplace environment, based upon the prevailing safety and health knowledge of the industry sector and of any specific hazards. Suppliers will provide, for use by all their personnel, personal protective equipment, fire-fighting equipment, free access to clean toilet facilities, potable water, suitable spaces for meal breaks, and, where applicable, sanitary facilities for food storage.

4. Freedom of Association and the Right to Collective Bargaining

We expect our Suppliers to give their employees' right to form, join and organize labor union(s) of their choice and establish a constructive dialogue with their freely chosen representatives and bargain in good faith with such representatives. The Suppliers will respect this right and shall effectively inform personnel that they are free to join a worker organization of their choosing without any negative consequences, discrimination, harassment, intimidation or retaliation. The Suppliers will not interfere in any way with the establishment, functioning or administration of workers' organization(s) or collective bargaining.

5. Discrimination

Suppliers shall not engage in or support discrimination in employment, remuneration, access to training, promotion, termination or retirement based on race, national or territorial or social origin, caste, birth, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinions, age or any other condition that could give rise to discrimination. We expect all our Suppliers to recruit, select, train, compensate and promote employees based on their competences, performances and experience, and not based on their physical characteristics or personal beliefs.

6. Disciplinary Practices

We expect our Suppliers to treat all their employees with dignity and respect, and not engage in or tolerate the use of corporal punishment, mental or physical coercion or any other form of illegal abuse or harassment in any of their operations. No harsh or inhumane treatment is allowed.

7. Working Hours

Suppliers shall comply with applicable laws, collective bargaining agreements (where applicable) and industry standards on working hours, breaks and public holidays. Employees shall not be forced to work in excess of the number of hours permitted in national law. No employee shall be made to work overtime under the threat of penalty or dismissal. No employees shall be made to work overtime as a disciplinary measure or for failure to meet working norms.

8. Remuneration

Suppliers shall respect the right of personnel to a living wage and ensure that wages for a normal work week, not including overtime, shall always meet at least legal or industry / local labor market minimum standards, or collective bargaining agreements (where applicable). Wages shall be sufficient to meet the basic needs of employees and to provide some discretionary income.

9. Community Rights

We expect our Suppliers to recognize the rights of communities, maintain positive relations and contribute to local community social and economic development.

ENVIRONMENT

10. Water Management

We expect Suppliers to conduct their activities in a way as to increase water usage efficiency and reduce negative impacts from soil washouts and erosion, agrochemical runoffs and wastewater discharges, so as to ensure long term sustainability of water resources, balanced with local communities' and ecosystems' needs.

11. Energy Efficiency

We expect our Suppliers to engage in and implement different actions intended to increase the efficiency of energy usage. If available and economically feasible, look to maximize the use of alternative or renewable energy sources.

12. Climate Protection

Suppliers are expected to adopt best environmental management practices and controls as to reduce the greenhouse gas emissions from their practices. No waste shall be disposed of by open burning or other prohibited practices.

13. Waste Management and Circular Economy

Suppliers must strive to continually reduce the quantity of generated waste, including hazardous waste. Any waste shall be segregated and, whenever feasible, to be reused or recycled to avoid landfill disposal.

14. Conservation of Natural Habitats and Ecosystems

Our Suppliers shall not be involved in nor made responsible for any deforestation or other negative actions that have resulted in significant conversion of natural habitats, at any time after 31st of December 2020. We expect our suppliers to protect and enhance natural habitats and biodiversity in areas they work by seeking to conserve, protect and restore natural habitats and prevent species extinction.

15. Soil Management

All our Suppliers of agricultural commodities are encouraged to adopt sustainable agricultural practices as to improve soil conditions, reduce land degradation and increase water and nutrient use efficiency by implementing of crop rotation plans, permanent cover crops, minimum soil disturbance and other applicable conservation agriculture techniques.

16. Crop Protection

Our Suppliers of agricultural commodities are expected to apply the principles of integrated pest management (IPM) to protect plants and control diseases, weeds and other pests that damage crops. Only approved plant protection products should be used in accordance with national regulations and label instructions to minimize potential harm to humans, non-target organisms and the environment.

QUALITY AND FOOD SAFETY

17. Quality of Commodities

Our Suppliers must ensure that all commodities delivered to TOGC consistently meet agreed quality specifications, applicable legal and regulatory requirements and relevant industry standards.

18. Food Safety for Commodities

Suppliers of agricultural commodities must ensure that all products meet applicable food safety laws, regulations and recognized international standards throughout the entire supply chain. This includes implementing controls to prevent contamination from chemical residues, biological hazards and physical impurities during production, storage and transport.

19. Traceability for Commodities

Suppliers must ensure full traceability of agricultural commodities throughout the supply chain, from origin to final delivery. Accurate and complete records must be maintained to identify the source, movement, and handling of products at each stage. This includes tracking inputs such as seeds, fertilizers, and crop protection

products, as well as storage and transport conditions. Traceability systems must support swift response to any quality or food safety issues and comply with all relevant legal and regulatory requirements.

BUSINESS ETHICS AND INTEGRITY

20. Conflict of Interest

Our Suppliers and Company should avoid situations where a conflict of interest may occur. We expect all our Suppliers to do business with us in a fair, transparent and honest manner, based upon long-term mutual advantages and not on narrow and individual interests.

21. Gifts, Meals and Entertainment

Suppliers will not offer TOGC employees, officers or representatives any gifts, tickets, travel vouchers or accommodations, honoraria, or other benefits for signed contracts or for the purpose of securing an improper advantage or otherwise inappropriately influencing the recipient.

22. Bribery and Corruption

All Company Suppliers shall comply with applicable anti-bribery and anti-corruption laws in relation with public officials, political parties and any other public or private person. Suppliers shall not seek to influence others, either directly or indirectly, by offering, paying or receiving bribes or kickbacks, or by any other means that is considered unethical, illegal or harmful to our reputation.

23. Business and Financial Reporting

Both, the Company and Suppliers, must maintain complete and transparent records of all business transactions, and submit invoices and any other business-related information in a timely and accurate manner.

24. Reporting Potential Misconduct

Suppliers who suspect that an employee of TOGC or its subsidiary, or anyone acting on behalf of TOGC, has engaged in illegal or otherwise improper conduct, should report the issue to the Company. Suppliers can contact the employee's manager, call the Company Head Office using the phone numbers available on Company website or write to the Company's e-mail: office@transoilcorp.com. A Supplier's relationship with TOGC will not be affected by an honest report of a potential misconduct.

25. Protecting Information and Personal Data

Suppliers shall protect confidential information of TOGC, its subsidiaries and employees. Suppliers who have been granted access to Company confidential information as part of the business relationship should not share this information with anyone unless authorized to do so by Company. All Company Suppliers shall comply with applicable Data Protection laws.

DEMONSTRATION OF COMPLIANCE

All commercial contracts, new and the renewed, signed between TOGC or its subsidiaries and Suppliers will contain references to these Supplier Code of Conduct and its requirements.

TOGC reserves the right to conduct audits or assessments of Suppliers' compliance versus the requirements contained herein this Supplier Code of Conduct, directly or using an independent third party.

If a Supplier fails to meet any aspect / requirement of the Supplier Code of Conduct, the Supplier is required to implement corrective actions.

TOGC reserves the right to discontinue any relationship with the Supplier if the latter does not comply with this Supplier Code of Conduct and does fail to correct violations.