



Growing BUSINESS
Allagro

Code of Conduct

Employees



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Purpose

The Code of Conduct is designed to establish clear expectations regarding the legal and ethical standards we must adhere to. It serves as a guide for our employees to ensure they engage in business responsibly and appropriately.

This Code outlines general and minimum standards of behavior that are applicable worldwide within ALLAGRO, but it does not cover every possible scenario. In addition to the Code of Conduct, it is essential to comply with the relevant local laws and regulations, as well as ALLAGRO's other Group policies and specific internal guidelines.

If you encounter a situation where local laws appear to conflict with ALLAGRO's Code of Conduct, Group policies, or internal guidelines, the local laws take precedence. In such cases, or if you have any uncertainty about the correct course of action, please consult with local management or reach out to the Group Legal and Compliance Department for guidance.





Terms and Definitions

Term	Definition
ALLAGRO	ALLAGRO Company, its subsidiaries and affiliates (any entity directly or indirectly controlled or held by Allagro Company or by one of sister companies (as Allagro, Ibriz, Mountajat)
Employee	An individual employed by ALLAGRO
Partner	An individual or company who has some degree of involvement with ALLAGRO's business dealings (Supplier, contractor, subcontractor, consultant...)





Forward By The Group Executive Committee Members

Dear Employees,

At the Executive Committee of ALLAGRO, we believe that the trust our customers and stakeholders place in our Company, as well as in our products and services, is our greatest asset. Strengthening public trust and safeguarding ALLAGRO, its employees, and our environment can only be achieved by acting with integrity and honesty. This commitment includes being well-versed in the relevant statutory regulations and internal policies and adhering to them diligently.

Consequently, this Code of Conduct serves as the foundation of our actions!

Our Group is characterized by its diversity. Despite our varying backgrounds, roles, and responsibilities, we all share a commitment to our Company's success and our contribution to sustainable development through our behavior and actions. Our collective values shape the way we work, make decisions, and interact with each other and all stakeholders. The ALLAGRO Code of Conduct promotes ethical and responsible behavior.

At ALLAGRO, we firmly believe that ignoring issues is never an acceptable solution. When faced with uncertainty, we seek appropriate guidance and support. The Executive Committee is convinced that our Code of Conduct is a vital component of the success of our Group and its subsidiaries. We encourage you to utilize the Code of Conduct in your daily work and to seek advice whenever you have questions. Together, let's ensure that ALLAGRO is recognized as a responsible employer and a reliable partner, not only for delivering excellent products and services but also for our commitment to integrity and fairness.

Scope

The ALLAGRO Code of Conduct is applicable to all individuals and entities associated with ALLAGRO, including officers, directors, managers, employees, and our business partners.

Every employee is expected to familiarize themselves with the Code, participate in required training, and adhere to these standards within their roles. Managers have an additional responsibility to support their teams and exemplify ethical behavior.



Consequences of Violations

ALLAGRO maintains a strict no-tolerance policy towards violations of the Code of Conduct, legal regulations, or internal policies. Breaches may result in disciplinary actions, ranging up to termination, and can involve legal penalties, both civil and criminal.

Disciplinary measures will be fair, consistent, and compliant with local applicable laws. We will ensure that our suppliers, representatives, and contractors also adhere to similar ethical standards and will take necessary actions, including potential contract termination, against any violations.



Guidance & Report Concerns

Employees and partners are encouraged to report any illegal or unethical conduct to the Group Chief Legal & Compliance Officer ("CLCO"). Serious allegations will be investigated in accordance with ALLAGRO's investigation policies.

Retaliation against individuals who report concerns in good faith is strictly prohibited. If retaliation is suspected, it should be reported to the CLCO immediately for appropriate action.

For any doubts regarding the ethical or legal implications of conduct, or for advice, employees may contact :

- their Subsidiary Managing Director,
- the relevant group functions (e.g., HR, Finance, Procurement), or
- the CLCO. The Contact details are available on the Legal & Compliance Webpage

Learn More

You can find any further details in Legal & Compliance Webpage.



Human and Worker's Rights

ALLAGRO values the diversity of its workforce and operates globally without bias toward nationality, gender, marital status, pregnancy, family responsibility, race, religion, colour, belief, political opinion, culture, language, birth, ethnic and social origin, or any other arbitrary ground.

We are committed to upholding the Universal fundamental of Human Rights. We expect our suppliers and business partners to share these values and do not tolerate any actions that contribute to conflict or human rights violations.

—>> Prohibition of Child Labour

—>> Equal Opportunity and Equal Treatment

—>> Harsh Treatment and Harassment

—>> Health Status and Privacy

—>> Involuntary Labour

—>> Data Privacy

—>> Working Hours

—>> Corporate Social Responsibility & Environment

—>> Wages & Benefits

—>> Health and Safety



Prohibition of Child Labour

ALLAGRO prohibits the use of child labour in our operations, and in the manufacturing or execution of the products and services we purchase in line with ILO and UNICEF recommendations (C138 - Minimum Age Convention, 1973).



Harsh Treatment and Harassment

We respect the dignity of all individuals and have a zero-tolerance policy for discrimination or harassment. Sexual harassment, including unwelcome advances or inappropriate behavior of a sexual nature, is strictly prohibited. Please refer to ALLAGRO Policy with this regard.



Involuntary Labour

ALLAGRO prohibits involuntary labor, including forced, indentured, bonded, slave or human-trafficked labor within our business operations and our supply chain.

Involuntary labor is a pervasive and insidious global issue that directly and negatively impacts basic human rights.



Working Hours

ALLAGRO and its partners respect local laws regarding daily and weekly working hours, including laws concerning maximum overtime and working days. Workers must also benefit of at least one full day off per week.



Wages & Benefits

Workers of ALLAGRO and its partners must be paid timely at a rate equal or greater to the local minimum wage. All overtime must be compensated according to local law. Salary deductions for worked hours as disciplinary measures are prohibited, except the cases permitted under the applicable laws.



Equal Opportunity and Equal Treatment

ALLAGRO is an equal opportunity employer. No person is unlawfully excluded from consideration for employment because of nationality, race, color, religious creed, ancestry, sex, age, marital status, pregnancy and maternity or physical challenges.

It also includes equal opportunity for access of employees to promotion, rewards and training.

→ Health Status and Privacy

ALLAGRO will not seek unnecessary information on the health of workers or potential workers, by any means. Nevertheless, if ALLAGRO receives information about the health status of workers or potential workers, it will abstain from communicating them to any third party. Discrimination, harassment or dismissal of workers on the basis of their health status, especially HIV status, is prohibited. Applicable data protection law will be fully observed in processing the data of our employees and business partners.

→ Data Privacy

ALLAGRO uphold high standards in handling personal information and business data, ensuring all data is processed fairly and in compliance with applicable data protection regulations. Access to personal records is restricted to authorized personnel on a need-to-know basis.

→ Corporate Social Responsibility & Environment

ALLAGRO is committed to long-term sustainability and corporate social responsibility, aiming to improve operations, manage resources efficiently, and conduct business in an environmentally responsible manner. We comply with all relevant laws and regulations

→ Health and Safety

We strive for a zero-incident workplace by following all applicable health, safety, and environmental regulations. Employees are encouraged to contribute to a safe work environment by sharing ideas, reporting safety observations, and adopting safe practices.



Anti-bribery & Corruption



Bribery and Facilitation Payment

ALLAGRO has a strict policy against all forms of bribery and corruption. This includes prohibiting facilitation payments, political donations, and any improper payments or gifts. We only engage with reputable representatives who uphold our commitment to ethical practices.

All personnel are encouraged to raise any genuine concern about a suspected breach of this policy or any perceived infringement of their rights.



Gifts, Hospitality & Entertainment

ALLAGRO and its representatives will not offer, give or receive any gifts or hospitality which is intended, or may be construed, as a bribe, or which may place, or be perceived to place (directly or indirectly) the recipient under an obligation towards the party offering or giving such gift or hospitality.



Learn More

Please refer to ALLAGRO Policy on giving gifts or receiving gratuities



Anti-Money Laundering, Trade Sanctions, Export Controls & Facilitation of Tax Evasion

ALLAGRO and its partners must comply with anti-money laundering laws, trade sanctions, export controls, and regulations against facilitating tax evasion. We do not engage with sanctioned individuals, entities, or controlled products.

ALLAGRO and its parnters shall comply with all applicable national and international legislation prohibiting the facilitation of tax evasion.



Business Conduct

—> Honouring Conduct

—> Protection of Information and Intellectual Property

—> Protection of Tangible Property/No Use of Company Assets For Private Purposes

—> Conflict of Interests

—> Donations, Sponsorships and Charity

—> Fair Business Practices

—> Customer and Community Relations

—> Awareness and Training

—> Self-test for Decision Guidance



Honouring Conduct

Employees must fulfill contractual obligations and communicate any deviations from agreed terms in writing with authorized parties.



Protection of Information and Intellectual Property

Employees are responsible for protecting ALLAGRO's and third parties' confidential information and trade secrets. Any use of intellectual property must adhere to applicable agreements and standards.



Protection of tangible property/no use of company assets for private purposes

Company property must be handled responsibly, protected against loss or misuse, and not used for personal gain or removed from the premises without authorization.



Conflict of Interests

Employees must avoid situations where personal interests conflict with ALLAGRO's best interests. All potential conflicts should be disclosed and managed transparently.
You should fully comply with ALLAGRO's Conflict of Interest Policy.



Donations, Sponsorships and Charity

Donations and sponsorships are regulated by legal frameworks and ALLAGRO's policies. Contributions are only made to recognized non-profits or authorized organizations, following the ALLAGRO donation and sponsorship policy.



Fair Business Practices

ALLAGRO is committed to fair business practices, truthful advertising, and compliance with anti-trust laws. We avoid actions that impede competition and ensure accuracy in information provided to customers.



Customer and Community Relations

ALLAGRO develops and maintains good relationship with employees, customers, suppliers and the general public. Our customers' impression of ALLAGRO and their decision to purchase products or services from us are greatly influenced by the people who serve them. Every employee, regardless of his/her position, is an ambassador for the company.

The following building blocks will contribute to strengthen our image and relationships as well as to our continued success:

- ✓ Act with competence and strive for solutions providing full satisfaction to our customers.
- ✓ Communicate in a polite and respectful manner.
- ✓ Follow-up on orders and questions promptly, provide business like replies to inquiries and requests, and perform all duties in a professional manner.
- ✓ Take great pride in your work and enjoy doing your very best.



Awareness and Training

Training will be provided on the Code of Conduct, its related Policies and its implementation and will be tailored to the risks identified. In particular, adapted and customized trainings are provided on regular basis to all ALLAGRO employees, namely procurement, Sales, HR, Marketing employees, who are involved with third parties, covering the contents, application and consequences of this Code of Conduct and its related Policies. ALLAGRO will provide its business partners as much as needed with appropriate compliance trainings.



Self-test for Decision Guidance

If you're ever uncertain about whether your actions align with the principles outlined in the Code of Conduct, consider these questions to evaluate your


- i. Have I thoroughly considered all relevant factors before making a decision? (Content Check)
- ii. Am I certain that my decision adheres to both legal standards and company policies? (Legality Check)
- iii. Am I prepared to support my decision publicly if necessary? (Supervisor Check)
- iv. Would I be comfortable if all similar situations were handled in the same manner across the company? (Universality Check)
- v. Do I believe my decision remains justifiable even if it must be defended publicly? (Public Check)
- vi. If I were directly affected by this decision, would I still consider it fair and appropriate? (Involvement Check)
- vii. How would my family perceive my decision if they were aware of it? (Family Check)

If any of these questions leave you uncertain or you have lingering doubts, please reach out to one of the contacts listed in Chapter 6 above: Guidance and Report Concerns.

Process



We take every concern seriously. The Chief Legal and Compliance Officer Team will carefully review and address your issue, ensuring prompt and appropriate follow-up. This process may involve designating a neutral investigator or auditor to assess the situation, and, if necessary, appointing a senior manager familiar with the matter to oversee the inquiry. The CLCO will monitor the concern from start to finish to guarantee thorough and attentive handling.



Once the investigation concludes, if it confirms a breach of the ALLAGRO Code of Conduct, the CLCO will recommend suitable corrective measures and/or disciplinary actions. Confidential feedback will be provided to the individual who raised the issue, and any insights gained will be shared with the business to improve future practices.



Corrective Action and Discipline

An essential component of our compliance program is the implementation of effective corrective actions and, when necessary, employee disciplinary measures. The type of discipline applied, which can range from corrective action to termination, will be based on several factors, including:

- * Whether the conduct was intentional or involved a breach of law.
- * Whether the behavior included dishonesty, theft, fraud, or personal gain.
- * Whether the conduct was repetitive, systematic, or involved attempts to cover it up.
- * The level of cooperation the employee provided during the investigation.
- * The employee's role in promoting a culture of compliance within the organization.
- * The employee's position and responsibilities within the company.



Employees will be given an opportunity to present any additional relevant information before a final disciplinary decision is made.



Revisions

Version	Brief record of revision	Date
0	Creation of the Procedure	09/09/24



Approval Details

Prepared by	Approved by	Authorized by
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Code of Conduct

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شركة الزراعات المتكاملة اول اجرو

Integrated Agriculture Company Allagro

 www.allagro.com.sa