



CORPORATE CODE OF CONDUCT

HANSE AGRI UKRAINE LLC

Approved by a resolution of the Board of Directors (Minutes No.
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General Provisions

This Corporate Code of Conduct sets forth the fundamental principles guiding the company's operations, aimed at fostering trust among customers, partners, employees, and the public. It is binding on all employees, regardless of their position or location.

Mission and Values

- People
- Social and Environmental Responsibility
- Business Integrity and Transparency
- Sustainability

CORPORATE CODE OF CONDUCT

People

People are the company's top priority and most valuable asset. We are building a team of professionals united by shared values and strategic goals, which form the foundation of sustainable development and long-term success.

Respect for human rights, freedoms, honor, and dignity is our unconditional priority. **We do not tolerate any form of discrimination based on gender, religion, nationality, or any other grounds.** We condemn and do not tolerate harassment, oppression, discrimination, intolerance, coercion, humiliation, mobbing (harassment), bullying (intimidation), mockery, or violence in any form.

We exclude any form of forced or child labor.

The company ensures equal conditions for all candidates during the hiring process and makes employment decisions solely based on professional experience, competencies, and skills. We adhere to the principles of non-discrimination and equality, **creating fair opportunities for career development regardless of age or gender, based on inclusion and support for diversity.**

In our relations with employees, we are guided by the requirements of national and international legislation, ensuring transparency and clarity in all processes. The company guarantees an official system of wages and compensation that is clear, fair, and aligned with corporate standards in accordance with **Directive (EU) 2019/1152 on transparent and predictable working conditions and Directive (EU) 2023/970 on pay transparency.**

Responsibility toward society and nature

The company adheres to high standards of environmental responsibility and is guided by the following principles:

- accountability to the communities in the regions where it operates;
- rational and efficient use of energy and natural resources;
- implementation of investment projects with mandatory consideration of their environmental impact;
- strict compliance with Ukrainian legislation and international environmental standards, guided by the key provisions of EU directives on environmental protection, in particular **Directive 2004/35/EC on environmental liability and Directive 2011/92/EU on environmental impact assessment**;
- openness and transparency in communication, providing information, and taking into account the positions of stakeholders;
- ensuring compliance with environmental standards by third parties (suppliers, contractors, and other partners).

Honesty and transparency in business

We build trust through openness and consistency in our decisions and actions. It is important to us that every partner, counterparty, shareholder, and colleague receives accurate and clear information.

We strive for transparent communication that fosters long-term partnerships and enhances the company's reputation.

We are convinced that openness and integrity are key factors in our success in our relationships with colleagues, shareholders, partners, and stakeholders. In our decisions and actions, we adhere to clear and consistent principles that ensure trust and stability in our cooperation.

In our work, we also adhere to the following additional principles:

- **Accountability to stakeholders** – taking into account the interests of all participants in business processes.
- **Ethical management decisions** – making decisions based on honesty, legality, and corporate values.
- **Compliance with international standards** – aligning internal practices with the requirements of Ukrainian legislation and EU directives.
- **Continuous improvement** – developing the corporate governance system and increasing the level of transparency in reporting.

Sustainability

We demonstrate flexibility in decision-making and concidarate changes not as a challenge, but as new opportunities for growth and development. The company is constantly working to improve the quality of its assets, create state-of-the-art technological enterprises, and streamline business processes. A key element of our strategy is investing in employee training and development, which ensures long-term competitiveness.

We draw on global best practices and adapt them to our specific conditions, taking into account market specifics, changes in the external environment, and the unique characteristics of our Company, -

- **Innovation** – the implementation of modern technologies that reduce environmental impact and increase production efficiency.
- **Social responsibility** – creating safe working conditions and supporting local communities in the regions where we operate.
- **Environmental sustainability** – rational use of resources and integration of environmental standards into all business processes.
- **Long-term sustainability** – strategic planning that takes into account global trends and the UN Sustainable Development Goals (SDGs).
- **Transparency and accountability** – openness in communication and adherence to international corporate governance standards.

Compliance with Laws and Standards

The company strictly complies with applicable Ukrainian laws and international legal standards, operates in accordance with internal policies and procedures, and upholds corporate values and guiding principles.

We adhere to a “zero-tolerance” policy toward any form of corruption, bribery, or fraud. All company employees are required to act strictly within the law, avoid conflicts of interest, and prevent any actions that could cause financial or reputational harm.

In our interactions with government agencies, businesses, and institutions, we are guided by Ukrainian and international laws, as well as ethical standards that explicitly prohibit corruption and bribery.

The company complies with all applicable antitrust and competition laws, ensuring fairness and transparency in its relationships with customers, suppliers, competitors, and other third parties.

We also strictly comply with economic sanctions requirements **in accordance with Directive (EU) 2017/1371** on combating fraud affecting the financial interests of the EU, the United Nations Convention against Corruption (UNCAC), and Regulation (EU) 833/2014 on restrictive measures against russia.

Environmental Responsibility

The company regards environmental protection as one of the key priorities of its operations and adheres to the principles of sustainable development, realizing that the efficient use of natural resources and the minimization of negative environmental impacts form the foundation of long-term competitiveness and environmental responsibility, the core principles of the company include:

Circular economy and waste management – implementation of the principles of resource reuse, waste minimization, and safe disposal in accordance with Directive 2008/98/EC (Waste Framework Directive) and Directive 94/62/EC (Packaging and Packaging Waste Directive).

Rational use of water resources – compliance with the requirements of Directive 2000/60/EC (Water Framework Directive) regarding the protection and restoration of aquatic ecosystems.

Biodiversity conservation – implementation of measures in accordance with Directive 92/43/EEC (Habitats Directive) and Directive 2009/147/EC (Birds Directive) to protect natural habitats and wild flora and fauna.

Energy efficiency and renewable energy sources – gradual reduction in the use of fossil fuels and development of “green” energy in accordance with Directive 2018/2001/EU (Renewable Energy Directive – RED II).

Social Responsibility

The company considers social responsibility an integral part of its operations and adheres to high standards in the areas of labor relations, employee development, and community support, guided by the following core principles:

Prohibition of child and forced labor – we strictly comply with national and international laws, including ILO (International Labour Organization) conventions, which guarantee the right to decent work.

Equal opportunity and inclusivity – the company ensures a non-discriminatory approach to employment and career development, creating conditions for equal access regardless of gender, age, ethnic origin, religion, or other characteristics.

Safe working conditions and occupational health – we implement modern occupational health and safety standards and provide medical support and preventive health programs for employees.

Support for local communities – the company invests in social programs aimed at improving infrastructure, education, healthcare, and environmental initiatives in the regions where we operate.

Conflict of interest

The company expects employees to avoid any situations in which personal interests might influence the performance of their professional duties. A conflict of interest arises when private interests—whether financial, family-related, or otherwise - could call into question the objectivity and integrity of an employee's decisions.

Key indicators of a conflict of interest:

- Actions motivated by personal financial gain, family ties, or friendships.
 - Biased attitudes and lack of objectivity while performing official duties.
 - Lobbying for decisions in which personal gain takes precedence over the company's interests.
- In the event of a conflict of interest or the possibility of one arising, the employee is required to immediately report this to their immediate supervisor and the compliance control department.

Employees must avoid any actions that could call into question their independence and objectivity.

Gifts and Events:

The company supports a culture of openness and mutual respect, permitting the exchange of symbolic gifts and participation in corporate or partner events. At the same time, such actions are inappropriate if they create obligations, influence the independence of decisions, or may impair employees' objectivity.

Mechanisms for Reporting Violations

The company provides a transparent mechanism for reporting violations of the corporate code of conduct and internal policies. We are committed to creating an environment in which every employee can report non-compliance with standards and principles without fear of reprisal.

All instances of violations of the corporate code of conduct can be reported to the following email address: trustline@hanseagri.com.ua

Guarantee of Non-Retaliation – The company guarantees that employees who report violations will not face any form of persecution, discrimination, or negative consequences.

Confidentiality – all reports are reviewed exclusively by authorized personnel in accordance with the principles of confidentiality and objectivity.

Transparency of the process – the company establishes clear deadlines for reviewing reports and informs the reporter of the results of the investigation.

The company provides a mechanism for reporting violations of the corporate code via a dedicated email address in accordance with the requirements of **Directive (EU) 2019/1937 on the protection of whistleblowers and international standards (UNCAC, OECD Guidelines)**. We guarantee that there will be no form of retaliation or discrimination against employees who report violations, and we regularly inform management about the status of compliance with the Code.

Responsibility for compliance

The company expects every employee to strictly follow the provisions of the corporate code and internal policies. Compliance with these standards is a mandatory requirement for employment and a guarantee of trust, transparency, and business efficiency.

Key Provisions:

Personal Responsibility – each employee bears individual responsibility for complying with the Code and is obligated to act in accordance with its principles.

Consequences of violations – failure to comply with the Code's requirements may result in disciplinary action, including a warning, reprimand, or termination of the employment contract.

Duty to report – employees are required to inform management or the relevant departments of any violations of the Code or internal policies.

Transparency and fairness – all cases of violations are reviewed objectively, in accordance with the principles of fairness and confidentiality.

Promoting a culture of integrity – the company encourages employees to adhere to high ethical standards and actively contribute to fostering a culture of accountability.