

CODE OF
CONDUCT

OCTOBER
2025



NORTERA

TABLE OF CONTENTS

YOUR PERSONAL RESPONSIBILITY	3	WE VALUE OPENNESS AND HONESTY	7	OUR COMMITMENT TO OUR COMPANY’S REPUTATION	20
VALUES AT THE HEART OF OUR ACTIONS	4	REPORTING	7	WE SPEAK WITH ONE VOICE	20
COMPLIANCE	5	INVESTIGATION	7	WE USE SOCIAL MEDIA RESPONSIBLY	20
ROADMAP FOR MAKING ETHICAL DECISIONS	5	CONFIDENTIALITY	7	CONCLUSION	21
WHO IS SUBJECT TO THIS CODE?	5	RETALIATION/OBSTRUCTION	7		
DOES THIS CODE COVER ALL OF MY OBLIGATIONS?	6	OUR COMMITMENTS	9		
DO ANY OTHER POLICIES APPLY?	6	OUR WORKPLACE	9		
WHO DO I ASK IF I HAVE A QUESTION?	6	OUR STAKEHOLDERS	11		
WHO REVIEWS AND APPROVES THE CODE?	6	OUR GUIDELINES TO FOLLOW WITH RESPECT TO CONFLICTS OF INTEREST	13		
		OUR SHAREHOLDERS	16		
		CONFIDENTIALITY	17		
		PRIVACY	17		
		OUR CUSTOMERS	17		
		OUR COMMUNITIES	18		

YOUR PERSONAL RESPONSIBILITY

Our Code of Conduct is about doing the right thing at all times for the good of Nortera and everyone.

VALUES AT THE HEART OF OUR ACTIONS

In this Code of Conduct, Nortera affirms its commitment to living and promoting its values: Collaboration, Adaptability, Responsibility, and Excellence.

These values are at the heart of our culture and contribute to our collective success. They guide our decisions and our daily actions.

By acting in line with our values and adopting ethical practices, Nortera fosters a climate of trust with its employees, partners, and all stakeholders. We have the responsibility to nurture this trust and sustain it over time.

COLLABORATION

Uniting and supporting each other is our strength

ADAPTABILITY

Turning change into an opportunity

RESPONSIBILITY

Honoring our commitments to create trust

EXCELLENCE

Exceeding ourselves and continuously improving is what fuels our ambition



COMPLIANCE

Compliance starts with you. You are responsible for:

- understanding and following our Code and related policies.
- understanding and following the laws and regulations that apply to our business and your job.
- acting with the highest standards of ethics and integrity.
- reporting violations and misconduct.

Failure to comply may lead to disciplinary action, including termination of employment for cause.



ROADMAP FOR MAKING ETHICAL DECISIONS

We expect you to use good judgment and common sense to comply with the letter and spirit of our Code and other policies and to avoid even the appearance of improper behavior. When an issue is not directly addressed, you should use the Code as a roadmap for making ethical decisions. In all cases, ask yourself:

- Is this compliant with our policies and/or well within the spirit of our policies?
- If I reversed roles, how would I like others to treat me?
- What might the impact of my action be? Could it hurt the company’s reputation or my professional reputation?
- How would my colleagues react if they learned of my decision and the actions I am about to take, or if my decision were reported in the news media?
- Do I have the authority or the autonomy required to make this decision, or should I consult my immediate supervisor?

WHO IS SUBJECT TO THIS CODE?

This document is our Code of Conduct (“the Code” or “this Code”) it and applies to all employees and officers, as well as any person or firm retained or authorized to represent them (“you”), of Nortera Foods Inc. and Nortera Foods USA Inc. (“Nortera”, the “company”, or “we”) at all of our locations.

We also expect our consultants, vendors, contractors, and other third parties with whom we do business to abide by the portions of our Code that apply to our relationship with them. Note that in certain cases the policies may apply to your family members and/or persons living with you.

DOES THIS CODE COVER ALL OF MY OBLIGATIONS?

In this Code, we provide guidance but cannot list all activities or behaviors that may be inappropriate.

This guidance is not intended to cover all potential situations, and the examples provided here do not limit the general applicability of the Code or other policies.

DO ANY OTHER POLICIES APPLY? YES.

Our Code is a starting point for understanding your obligations.

Other related policies apply and may be provided to you or are available to you on Nortera’s Intranet.

WHO DO I ASK IF I HAVE A QUESTION?

If you have questions about how to interpret this Code, when you find yourselves in a situation where you are unable to determine the right decision to adopt, you can consult one of the following persons: your supervisor, your human resources representative, or Nortera’s Legal Department.



Your supervisor



Your human resources representative



Nortera’s Legal Department

Please note that the responsibility for compliance ultimately rests with you.

WHO REVIEWS AND APPROVES THE CODE?

The board of directors reviews and approves our Code.

The board of directors reviews and approves our Code. Other policies may be reviewed and approved by the board and/or senior management. The human resources and governance committee of the board of directors and the general counsel’s office monitor compliance with this Code and take appropriate actions to promote accountability and address misconduct. Please note that we reserve the right to amend or modify this Code or other referenced policies at any time.



WE VALUE OPENNESS AND HONESTY

A report made in good faith means that you have provided all of the information you have and believe it to be true. We prohibit retaliation against anyone who makes a report in good faith.



REPORTING

If you are aware of a breach or a potential breach of this Code, laws, or Nortera policies, you have a duty to report it to your immediate supervisor, the department manager, your human resources representative, or Nortera's President of Human Resources.

Alternatively, violations to the Code of Conduct may be reported anonymously and confidentially through a third-party reporting system as follows:



Online through a secure website:
<https://integritycounts.ca/org/norterafoods>



Over the phone through Nortera's dedicated toll-free number: **1-866-921-6714**



Via email at:
norterafoods@integritycounts.ca

To assist us in investigating, you are encouraged to provide all of the information you are comfortable with providing.

INVESTIGATION

We will review and investigate reports promptly, thoroughly, and fairly, taking appropriate action whenever necessary.

You are expected to participate in an investigation when asked. Investigations are conducted without regard to a suspected offender's length of service, position/title, or relationship to the company.

CONFIDENTIALITY

Every reasonable effort will be made to maintain the confidentiality of information reported.

An investigation will not be disclosed or discussed other than with those with a legitimate need to know. We reserve the right at our sole discretion to disclose any information obtained during an investigation to any third party, including any federal or state agency.

RETALIATION/ OBSTRUCTION

We will not tolerate retaliation in any form against any person for reports made in good faith.

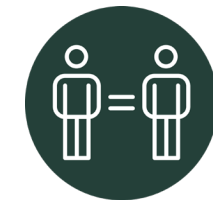
Any retaliation or attempt to deter or obstruct an employee from providing such information or participating in an investigation will be treated as a serious disciplinary offense.



OUR COMMITMENTS

Our Code of Conduct outlines the commitments we've made to our stakeholders and those we do business with, and our expectations of our company and personnel to act in a professional, ethical, and legal manner in all their dealings.

OUR WORKPLACE



Promoting diversity, equity, and inclusion

We are committed to diversity, equity and inclusion as we strive to build a workforce that represents the diversity of the communities where we operate. Diversity contributes to building a stronger team and to employee well-being. Nortera recognizes that diversity and inclusion help us make the most of a wealth of ideas, talents, skills, backgrounds, and perspectives.

Nortera is committed to fostering a respectful work environment. In this regard, it is expected that employees will conduct themselves in such a way as to maintain a positive and harmonious work climate. We expect that every member of our team will always assume positive intent and seek to tackle issues, share opinions, listen and disagree in a respectful, fair, and fearless way.

When it comes to inclusion and diversity, every employee in the company is entitled to equal opportunity regardless of race, color, sex, gender identity or expression, pregnancy, sexual orientation, civil status, age, religion, political convictions, language, ethnic or national origin, social condition, handicap or the use of any means to mitigate a handicap or any other protected status. Each employee is responsible for doing their part to ensure we have an inclusive work environment free from unlawful discrimination or harassment, one in which every employee is treated fairly and with respect. Unwelcome conduct, discrimination, or discriminatory behavior based on any of these protected characteristics is forbidden.



Ensure a safe workplace

Safety is everyone's responsibility at Nortera. We are all accountable for providing a safe working environment. We ensure our health and safety in the workplace by following all health, safety, and environmental rules and regulations that relate to our jobs. We must also familiarize ourselves with our company's policies and procedures that address safety protocols and environmental standards.

Because substance abuse limits our ability to do our work safely, it puts us all in jeopardy. We must never use, possess, transfer, or sell alcohol, cannabis, or illegal drugs, or misuse prescription drugs or over-the-counter medications, during working hours or while on company premises, including parking lots.

We are committed to working with you to maintain a work environment free from violence, threats, or potential threats of violence, harassment, and intimidation. This includes but is not limited to the possession of a firearm or other weapons in the work environment, violation of restraining orders, fighting, verbal abuse, stalking, or similar activities. Any conduct that creates an intimidating, hostile, offensive, or threatening working environment through unwelcome words, actions, or physical contact will not be tolerated.

We take the time and care necessary to do our jobs safely. We consistently promote safe work practices and avoid risk to ourselves and to our fellow employees, our neighbors, and the environment. This means that you should immediately report any unsafe conditions or activities to your supervisor, a member of the human resources team, or our hotline. This includes violations of safety laws and local safety rules or security procedures; threats or acts of violence against company property, employees, or customers; vandalism; and the presence of weapons or prohibited substances on company premises. All reports of violent incidents or incidents that could lead to violence will be taken seriously.



Avoid conflicts of interest in the work place

Hiring, performance reviews, and promotion processes must take place objectively and fairly. Supervising a related person, whether directly or indirectly, will inevitably lead to a conflict of interest and is not in line with good practices.

For these purposes, you are considered “**supervising**” a person if:

- you have supervisory responsibility or effective control over any aspect of his or her job,
- you audit, review, or oversee any aspect of his or her job, or
- he or she reports to you, directly or indirectly, within our organizational structure.


You are required to disclose to your supervisor and your human resources representative the identity of any employee in a direct or indirect hierarchical relationship with you who is a related person or may become so during their employment. If required, the company may determine any measures considered appropriate.

A “**related person**” means a person with whom you have one or more of the following relationships:

- a family relationship, including a spouse, common-law partner, child, child of a spouse, parent, grandparent, brother, sister, brother-in-law, sister-in-law, or any other extended family member with whom you have a close relationship;
- a relationship of proximity, meaning any person whom you may be inclined to treat favorably due to your relationship with them (for example, a friend, romantic partner, legal guardian, dependent, or roommate);
- a business relationship, including a business partner or a co-investor in your activities outside of Nortera.

OUR STAKEHOLDERS


We value and respect our stakeholders, who include but are not limited to our customers, suppliers, competitors, and government authorities. We always act in an ethical and legal manner in our dealings with them while striving to compete and win in our business.



Comply with trade, economic and money laundering laws

Economic sanctions or embargo laws may prohibit dealings with the governments of certain countries, individuals, entities, or organizations or their property, wherever it may be located. Some countries maintain “blocking” laws that prohibit a company from complying with the embargoes of other countries. Many countries also have laws which prohibit dealing with named terrorist groups or their property, wherever it may be located. Nortera is committed to complying with applicable international trade export controls and economic sanction laws and employees are expected to understand how they relate to their functions, if at all. If you suspect that a customer is trying to avoid compliance with international trade requirements, you must promptly report this to the Legal Department.

We are committed to taking steps to prevent money laundering, which occurs when individuals or organizations filter “dirty” money from criminal activities through a series of transactions so that the funds are “cleaned” to look like proceeds from legal activities. Canadian, U.S., and international laws prohibit financial transactions that involve the proceeds of illegal activities and that are designed to conceal the source, ownership, or control of those proceeds. When you are dealing with vendors, suppliers or other entities that Nortera makes payments to, you should be aware of suspicious activities and look for red flags that may help you identify money-laundering schemes.



Avoid bribery and corruption

We conduct our business with integrity and strictly prohibit any sort of bribery, including by any person acting directly or indirectly on our behalf, whether for our domestic or our foreign subsidiaries. You should also be mindful of the appearance of impropriety and of our policies on gifts and entertainment as explained below (see “Gifts & Entertainment”).

Nortera is subject to the laws of Canada, the United States and other jurisdictions where we operate, all of which have anti-bribery and anti-corruption laws. In any dealings with government officials, additional laws and policies apply. Under these laws, it is illegal to give anything of value to a foreign official, regardless of whether by our own employees or by persons acting on our behalf and regardless of whether by our domestic or foreign operations. Violations can result in criminal and civil liability for you and the company. Even an offer, promise, or authorization of a bribe or a nominal payment or gift may violate law.



EXAMPLES OF RED FLAGS INCLUDE, BUT ARE NOT LIMITED TO, CASES WHERE:

- a vendor or supplier is reluctant to provide complete information about the nature and purpose of its business, its prior banking relationships, the names of its officers and directors, or information on its business location.
- a vendor’s or supplier’s background differs from that which would be expected based on his or her business activities.
- a vendor or supplier requests carry out transactions in cash.
- a vendor or supplier wishes to be paid to or from a third-party account that has no clear relationship to the vendor or supplier.
- a vendor or supplier requests that a transaction be processed in a way that circumvents the normal procedures.
- you notice significant changes in volume or value of business.



IF YOU SPOT ANY RED FLAGS, SPEAK UP, AND REPORT THE ACTIVITY TO YOUR SUPERVISOR OR THE GENERAL COUNSEL.



Comply with competition and antitrust laws

We strive to compete fairly and are committed to complying with applicable laws, including competition laws covering the pricing, promotion, distribution, purchase, and sale of our products, as well as our relationships between manufacturers, suppliers, distributors, retailers, customers, and competitors.

Violations of these laws may result in fines and imprisonment. Some activities may be illegal and should be avoided, such as agreements between competitors to set prices or allocate territories or customers. In order to avoid the appearance of impropriety, you should also generally avoid any discussion of prices, terms, distribution, production, customers, or territories with a competitor. Antitrust and competition laws may also restrict tying the purchase of one product to the purchase of another, certain exclusivity arrangements, setting resale prices, and other activities.

The laws and their application to individual circumstances are complex. If you have responsibility for the sale or marketing of our products, you should familiarize yourself with these laws and always consult with the Legal Department when you have questions.



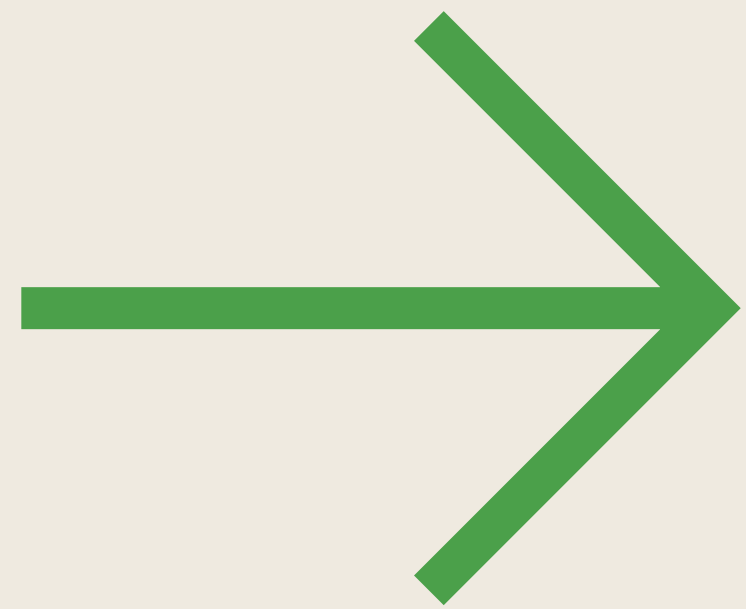
Avoid conflicts of interest

We are accountable for ensuring that our personal interests do not impact our ability to make sound business decisions. Conflicts of interest may arise when your personal interests or those of persons related to you might interfere with the company's interests in any way or might affect your objectivity and effectiveness, or when you receive improper personal benefits. You might not engage in any activity that creates a conflict of interest, or the appearance of one, between you and the company.

In certain situations, you could find yourself in an apparent conflict of interest. An apparent conflict of interest occurs when a reasonable person might believe that the decision-maker is in a conflict of interest situation, even if this is not the case in reality. An apparent conflict of interest could be just as damaging to Nortera as a real conflict of interest, since it may lead our stakeholders to believe that our decisions and our judgment are not objective.



THE FOLLOWING ARE GUIDELINES TO FOLLOW WITH RESPECT TO CONFLICTS OF INTEREST:



Outside interests

As a general rule, you must avoid outside activities and interests that could impair – or could be viewed as impairing – the effective performance of your responsibilities as a Nortera employee. This could occur if the outside interest places excessive demands on your time, conflicts with your obligations to Nortera or competes with Nortera’s business interests.

A conflict of interest may arise as a result of your relationship (including any financial investment or loan) with a competitor or with another entity with whom the company is doing or is seeking to do business, or where a relationship interferes with or could interfere with your responsibilities to the company.

If you desire to become a director, officer, employee, owner, consultant, or enter into any other business relationship with a competitor or any other entity with whom the company conducts business or is seeking to conduct business, then you should consult your supervisor and the Legal Department to determine if that relationship constitutes a conflict.



Corporate opportunities

While employed by Nortera, and even after you leave the company, neither you nor any person related to you may take advantage of any corporate opportunity that is available through the use of our property or through access to non-public information available to you because of your position at Nortera.



Gifts & Entertainment

You must never solicit a gift, entertainment or other benefit (e.g. from a supplier or a customer) for yourself or for a related person in connection with your duties at Nortera.

You must also refrain from accepting any gift or benefit that could be perceived as a means of influencing you in the performance of your duties. You may, however, accept a gift, entertainment, or other benefit: (i) of modest and reasonable value, (ii) which is not accepted repeatedly, (iii) which is given in a neutral context, and (iv) which respects market practices. Any gift or other benefit that you intend to accept other than those of a symbolic nature or as a courtesy must be declared to the Legal Department. Any gift, entertainment or other benefit that is worth more than 250 dollars must be declared via Nortera’s Intranet by completing the “Gift Declaration” form.

A gift or entertainment does not necessarily place you in a conflict of interest; other than the criteria listed above, there is no unique rule to help determine if a gift may or may not be accepted. Here are some useful guidelines to determine if a gift or an entertainment is likely to give rise to an apparent or real conflict of interest:

- Entertainment: Would Nortera or you be able to offer a gift of similar value?
- The reason: Why is someone offering you this gift?
 - as a courtesy, or in the hope of obtaining something in return?
- The circumstances: In what context are you being offered the gift
 - in a public and transparent manner or secretly, without drawing attention?
- The position of the recipient: Are your responsibilities at Nortera associated with the interests of the person offering you the gift?
- The timing: In what context is this person (or company) offering you the gift (e.g. during a call for tenders)?
- Frequency: Is it the first time that this person (or company) has offered you a gift? Is it a recurrent practice?

If, in responding to the above questions, you arrive at the conclusion that accepting the gift could place us in a conflict of interest, then you should refuse the gift. Each situation is unique, and it is sometimes difficult to determine the right actions to take. However, in no event should you accept cash or any monetary consideration. When you receive a gift or an invitation, you should inform your immediate supervisor to ensure that you have all the information needed to make a decision regarding the gift.

Just as we do not accept gifts that could cloud our judgment, it is similarly important for us to respect our stakeholders and not try to cloud their judgment by offering gifts or other advantages that could create a feeling of indebtedness on their part toward Nortera.

If an inappropriate gift is sent to you or is accepted by mistake, return it promptly. If you are ever in doubt, contact your supervisor, your human resources representative, or the Legal Department for guidance.



Disclosing actual and potential conflicts of interest

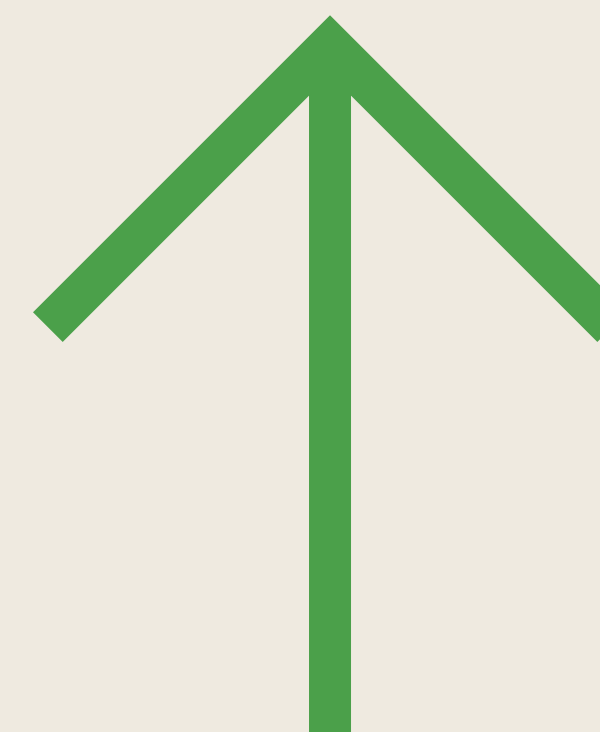
Having a conflict of interest is not automatically a violation of our Code. However, failing to disclose such a conflict is a violation. If you are ever unsure whether a situation presents a conflict, send an email to: notifications.legal@norterafoods.com. It is always better to be on the safe side, to avoid even the appearance of wrongdoing. Consider the following when determining whether a situation presents a potential conflict of interest:

- Does it interfere with my ability to do my job?
- Is the situation affecting business outcomes or relationships?
- How would the situation appear to an outside observer?

If you have questions about what constitutes a conflict of interest or if you become aware of an actual conflict of interest, notify the Legal Department as indicated above to ascertain whether a potential conflict of interest exists.

One of the most important things when faced with a potential, apparent, or real conflict of interest is to remain vigilant. In general, most individuals have good intentions and will avoid voluntarily placing themselves in a conflict of interest. However, it is important to be able to recognize that our judgment could be affected and that no one is immune to external influences. An effective way of remaining vigilant is to analyze our conduct by asking ourselves how it would be perceived by stakeholders, rather than by trying to justify that conduct. When it comes to our own conduct, by focusing on the perceptions of others, rather than our own, helps us foster building relationships of trust.

**IF YOU ARE EVER
UNSURE WHETHER
A SITUATION PRESENTS
A CONFLICT, SEND
AN EMAIL TO:
NOTIFICATIONS.LEGAL
@NORTERAFOODS.COM.**





OUR SHAREHOLDERS

We are committed to the utmost integrity in our accounting and financial reporting and the manner in which we engage with the investment community, while maintaining a steadfast focus on practicing good stewardship of company resources.



Ensure sound accounting and financial reporting

We are committed to providing full, fair, accurate, timely, and understandable disclosure of relevant information to our shareholders. The Company’s financial records must be maintained in accordance with generally accepted accounting principles and governmental reporting requirements and it’s important to remember that fraudulent or misleading reporting or improper transactions can result in civil or criminal penalties for the company and the individuals involved. All transactions must be properly approved and accurately reflected in our books and records and our accounting and financial reporting. You should also report any error, deficiency, or noncompliance with internal accounting controls. All payments, receipts, and other transactions must be recorded accurately and promptly. All financial books, records, and other documents must accurately reflect the transactions and events they describe; as such, any false, incomplete, or misleading entries are prohibited and will not be tolerated under any circumstances.

It is never acceptable to take any part, no matter how small your role, in any activity that involves theft, fraud, embezzlement, or misappropriation of property. You are participating in fraud any time you help conceal, alter, falsify, or omit information in records either for your benefit or at the direction of any others. This includes following the rules of reimbursement for business related travel and expenses.

We must work to prevent fraud and loss to our business. The following actions are strictly prohibited:

- Forgery, alteration, or falsification of documents, records, or transactions, including expense reports
- Off-the-record trading, accounts, or transactions
- Fraud, regardless of amount, including deceptive or manipulative conduct or violation of corporate loyalty, trust, or confidence, whether intentional or reckless
- Any attempt to mislead, deceive, manipulate, misstate, or engage in deliberate error, including any false or misleading representation or concealment of a material fact
- Reporting false or misleading information in internal or external financial reports
- Theft, destruction, removal, or inappropriate use of corporate property or information
- Receiving property, loans, or gifts from the company, except under company service, award, or benefit plans.



Safeguard our company resources

We should be good stewards of company resources. Your use of company resources, such as spending company dollars and using company assets and IT systems, should always have proper business purposes and required approvals and should be backed by proper documentation.

Nortera puts at the disposal of its personnel the equipment and other resources needed for their work. These remain the exclusive property of Nortera and must not be used for personal purposes without prior authorization.

It is the responsibility of each Nortera employee not to alter or damage company property. Nortera will not tolerate any act of vandalism, negligence, or sabotage of any kind of its equipment or facilities.

Also, Nortera personnel must use Company property (whether tangible or intangible) in compliance with applicable laws and regulations as well as Nortera’s business objectives.

EXAMPLES OF NEGLIGENT CONDUCT:

- Leaving computer equipment in vehicles in plain view
- Neglecting to maintain workstations or vehicles in a clean and tidy state



Use networks and devices appropriately

We must use our electronic devices (including computers, laptops, smartphones, and tablets) and network systems appropriately at all times. This means we must take care to compose all emails, text messages, and other electronic communications in the same professional manner as our other written correspondence. Be aware that Nortera maintains the right to access, review, and monitor any information transmitted, received, or stored using company-provided technologies and personal electronic devices used to perform work for the company, with or without an employee’s or third party’s knowledge, consent, or approval. You should have no expectation of privacy when using company resources or when using your personal device for company business. Remember our values when using these resources and never use them to transmit offensive, inappropriate, harassing, or unprofessional messages.

CONFIDENTIALITY

In your role, you may become aware of confidential information about Nortera and our finances, sales, products, employees, or third parties we do business with, including our partners. Unauthorized or inappropriate disclosure or use of confidential information is prohibited. You may not use such information for personal gain and should take reasonable steps to protect it. You should not provide it to other parties, except for proper business purposes with proper consents obtained and confidentiality agreements in place. These confidentiality obligations continue after your relationship with us ends.

PRIVACY

For a number of employment, tax, and other legal reasons, the company collects certain information about you. We respect your privacy and have developed practices to ensure the protection of your personal data. We use and share your personal data strictly for the reasons it was collected.

In fact, accessing, using, or sharing your personal data is only permitted on a “need-to-know” basis and we apply this principle rigorously. If we need to access, use, or share your personal data for other purposes, we will inform you and we will not share your personal data without your consent, unless we are legally permitted to do so. Furthermore, we will only retain your personal data for as long as it is necessary and will destroy it once it is no longer required. We consider personal data to be “confidential information”. If you have access to personal data as part of your duties, it must be treated as confidential information (see “Confidentiality” above).

OUR CUSTOMERS

We are committed to ensuring that our products are made to high standards of quality and safety and that they are appropriately marketed to our customers.

The relationship we maintain with our customers is essential to our success. A collection of laws, regulations, policies, directives, and conditions of service govern our relationship with our customers, and we are bound by every one of them. Respect for our customers is the focus of our attention, and we are committed to acting in a way that meets their expectations of us so that we can develop the relationship of trust needed to conduct our business. Customer relations are everyone’s responsibility.

EXAMPLES OF CONDUCT FOSTERING HARMONIOUS A RELATIONSHIP WITH OUR CUSTOMERS:

- Showing integrity and honesty in the execution of employees’ work and respecting the laws, regulations, policies, directives and conditions of service that govern the company
- Listening carefully, politely, courteously and with empathy
- Maintaining business relationships free of bias
- Responding to requests from customers diligently and precisely



OUR COMMUNITIES

We are committed to ensuring that our actions leave a positive impact on our hometowns, workforce, share-holders, customers, consumers, and natural resources.



Protect the environment

Our commitment to delivering high-quality products goes hand-in-hand with our efforts to preserve and protect the natural resources we use to create them. We strive to use environmentally sound practices and meet or exceed the requirements of environmental laws, rules, and regulations governing our business. We actively pursue operational and product improvements designed to reduce our environmental impact. If you are aware of a practice that does not comply with environmental laws or our policies, you have a duty to report it.



Source responsibly and respect human rights

We recognize that we are part of a global community, and we respect human rights both at home and in our supply chains. In keeping with this commitment, we ensure that our products are grown or manufactured under conditions that adhere to our responsible sourcing standards and demonstrate respect for the people who make them. We also respect the rights of people living in communities around our facilities and supplier communities who could be affected by our operations.



Give back to our communities

We're passionate about strengthening the places where we work and live. Strong families and ecosystems build strong communities. We empower our employees to contribute to their communities and create positive change in the places where we do business around the world. Through sponsorship, product donations, partnerships, and volunteerism, we aim to foster healthy, engaged, and sustainable communities where our employees, customers, and consumers live and work. We have established strong partnerships with nonprofit organizations that share our commitments and we encourage our employees to participate in these partnerships.





OUR COMMITMENT TO OUR COMPANY'S REPUTATION

WE SPEAK WITH ONE VOICE

As Nortera employees, we act as ambassadors of the Nortera brand. Our statements and conduct must therefore protect our reputation. We share our company's story while following policies that promote consistent and approved communication.

To help ensure this consistency, keep in mind that Nortera has authorized a limited number of trained employees to speak to the media on the company's behalf; no other employees are permitted to speak with the media in any way without prior approval from the corporate communications team. If you are contacted by the media, please advise them that you are not an authorized spokesperson and refer them to the corporate communications team.

WE USE SOCIAL MEDIA RESPONSIBLY

Nortera uses a wide variety of social media platforms to take advantage of the unique opportunities the internet provides for listening, learning, and engaging with our stakeholders.

However, as discussed above, we believe it is in our stakeholders' best interests that we speak with one voice about our company and that only designated trained employees may make public statements on our company's behalf.

The use of various social media platforms such as Facebook, LinkedIn, Twitter, etc., has become commonplace. As representatives of Nortera, you have an obligation to be loyal and vigilant in expressing your personal opinions on social media. At home, just as at work, what we write may spread rapidly and affect the image of the company. To avoid any kind of harm to Nortera's reputation, whether voluntarily or not, you must therefore pay attention to the comments and content that you communicate and any interactions must always respect your obligation of loyalty to the company.

If you comment on any aspect of Nortera's business, you must clearly identify yourself as a Nortera employee in your postings and include a disclaimer that the views are your own and not those of Nortera. Be conscious that your postings are or may become public and can affect Nortera's reputation and that you are personally responsible for your postings.

EXAMPLES OF PROHIBITED CONDUCT INCLUDE:

- expressing opinions that have the effect of discrediting the company, its employees or its customers;
- expressing opinions or divulging information likely to harm the company's commercial activities;
- disclosing any information that is confidential or proprietary to Nortera or to a third party who has disclosed information to Nortera;
- claiming or implying that you are speaking on Nortera's behalf.

Approved by the Board of Directors of Nortera on June 15, 2023.



IN CONCLUSION:

All employees are required to comply with the code of conduct.

For connected employees (with a Nortera email address), a reading of the code of conduct is mandatory, followed by a certificate of reading.

For non-connected employees (without a Nortera email address), a training course on the code of conduct with evaluation is required.



notifications.legal@norterafoods.com

If you suspect illegal behavior or unethical activity at Nortera, you are invited to contact:

- your manager
- your HR contact (or another manager)
- or use our anonymous and confidential alert system.



Online through a secure website:
<https://integritycounts.ca/org/norterafoods>



Over the phone through Nortera's dedicated toll-free number: **1-866-921-6714**



Via email at:
norterafoods@integritycounts.ca