



SUPPLIER CODE OF CONDUCT

Introduction

At Macco we view our suppliers as partners, and care about the way they do business. This supplier Code of Conduct (“Code of Conduct”) is a result of our ambition to establish a proactive collaboration with our suppliers in the promotion of lawful, professional, and fair practices that integrate the respect for human rights, business ethics, and the environment.

This supplier Code of Conduct applies to all suppliers who provide services and goods to Macco Organiques Inc. (“Macco”). Suppliers must be committed to the highest standards of ethical conduct when dealing with their employees, their respective suppliers, and their customers. This Code of Conduct sets forth the basic requirements that all suppliers must comply with in order to do business with Macco. If Macco believes that any supplier has violated this Code of Conduct, Macco has the right to terminate its business relationship with the supplier and to proceed to secure any and all other rights and remedies available to it. Macco reserves the right to reasonably change the requirements of this Code of Conduct and, in such an event, expects the supplier to accept such reasonable changes.

Overview

The Code of Conduct reflects Macco’s values and sets forth a guidance on what is expected from its suppliers with respect to:

1. Ethics
2. Labour and Human Rights
3. Health and Safety
4. Environment
5. Diversity and Inclusion
6. Compliance

1. Ethics

Business Integrity

Suppliers shall maintain the highest standards of corporate ethics and integrity and shall comply with all applicable federal, provincial, state, and local laws, regulations, and procedures. Any form of corruption, extortion, embezzlement, or falsifications is prohibited.

Conflicts of Interest

Suppliers shall not engage in any activity with an employee of Macco that could create a conflict of interest. Any potential conflict of interest should be disclosed to Macco.

Confidentiality and Intellectual Property

Unless disclosure is authorized or legally mandated, suppliers should protect the confidentiality of employee and customer information, in compliance with applicable privacy legislation and data protection legal requirements, irrespective of whether the information and data came from the employee or customer or was created by the supplier. Suppliers must respect and protect Macco’s intellectual property rights and maintain the confidentiality of trade secrets and other proprietary information of Macco, including any information that is non-public or not easily obtained or determined. Additionally, suppliers shall not use stolen or misappropriated technology and maintain honest and accurate record keeping, data integrity, and transparent sharing of records and information.



Anti-Corruption

Suppliers must not tolerate, permit, or engage in bribery, corruption, or unethical practices whether in dealings with public officials or individuals in the private sector. Suppliers must conduct business in compliance with all applicable laws and shall avoid engaging in any activity that could be deemed a corrupt and/or unethical practice. Suppliers must maintain integrity, transparency, and accuracy in all records of matters relating to their business with Macco. Suppliers shall comply with all applicable legislation relating to fair business practices, anti-trust standards, and lawful advertising.

Gifts and Benefits

Macco prohibits the offering, soliciting, or accepting of gifts and donations related to their employees' business or employment. Suppliers should remain mindful of this stance and acknowledge that only entertainment and gifts of modest monetary value arising out of traditions or ordinary corporate hospitality are acceptable. Gifts or entertainment in the form of cash or cash equivalents (e.g. gift cards), and any gifts that are or could be considered illegal, should never be offered. Suppliers should keep in mind that this stance applies to Macco employees, agents, and/or contractors in addition to their immediate family members.

2. Labour and Human Rights

Macco supports the Ten Principles of the UN Global Compact on human rights, labour, environment, and anti-corruption; the Universal Declaration of Human Rights; the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work; and the UN Guiding Principles on Business and Human Rights. Macco strives to adhere to these principles and expect its suppliers to do the same.

Human Rights

Suppliers are expected to uphold the human rights of workers, in accordance with the United Nations' Universal Declaration of Human Rights, the International Labour Organization (ILO) conventions, and regional or national legislation governing working conditions. Macco expects suppliers to enact practices to maintain a respectful and safe workplace, not tolerating physical violence, threats, corporal punishment, coercion, verbal abuse, disrespectful behaviour, bullying, or harassment of any kind. Suppliers will also maintain operations in a manner where overtime does not exceed levels that violate the ILO's Decent Work Agenda and creates inhumane working conditions.

Forced Labour

Suppliers must not use any form of forced, bonded, indentured, trafficked, slave, or prison labour, except for government-approved programs that utilize convicts or prisoners on parole, supervised release or on probation or in any penal or reformatory institution. All work must be voluntary, and workers shall be free to leave work or terminate their employment with reasonable notice. No workers must be required to surrender any government-issued identification, passports or work permits as a condition of employment. Macco requires suppliers to fully comply with the applicable legal requirements regarding Modern Slavery, including but not limited to the UK Modern Slavery Act of 2015, the Australian Modern Slavery Act of 2018, the Canadian Fight Against Forced Labour and Child Labour in Supply Chains Act of 2024, as well as requirements of supply chain due diligence such as those highlighted in the German Corporate Due Diligence Obligation in Supply Chains Act of 2023.

Child Labour

Child Labour is strictly prohibited in all operations and procedures for all suppliers. For suppliers in countries with a Modern Slavery legislation we define the term "child" as per the legislation requirements, while for suppliers in other countries the term "child" refers to any persons under the minimum age for employment for the specific country in accordance with ILO Convention 138 or the minimum age for completing compulsory education in the country where the product is produced, or service is rendered, whichever is greatest. Workers under the age of 18, regardless of location, will not perform work that may possibly affect their health or safety, including shifts at night or working in hazardous conditions. Macco requires suppliers to fully comply with the applicable legal requirements regarding Modern Slavery,



including but not limited to the abovementioned legislations.

Compensation

Suppliers shall pay all workers at least the minimum wage and benefits required by applicable laws and regulations. Workers shall be compensated for overtime hours at the premium rate required by applicable laws and regulations. Macco also requires suppliers to provide employees with a timely and comprehensible wage statement that includes sufficient information to verify accurate compensation for their work and may be used for the employee's record.

Freedom of Association

Suppliers must respect the rights of all employees to lawfully associate or not associate with groups of their choosing, as long as such groups are permitted by law. Suppliers should not unlawfully interfere with, obstruct, or prevent legitimate, lawful employee associations and activities.

3. Health and Safety

Suppliers are expected to comply with the international, regional, and national health and safety standards applicable to the suppliers' business activities. Macco requires suppliers to adopt practices to minimize health and safety risks, support accident prevention, and ensure a safe workplace for all workers, including employees and/or contractors and other third parties. Suppliers shall provide all workers with a safe work environment and shall provide all workers with appropriate personal protective equipment, workplace health and safety information, and adequate training on the safe use of tools and equipment and shall supervise employees' adherence to safe working practices. Suppliers must ensure that all products supplied to Macco or used on the premises of Macco, are in compliance with all applicable workplace hazardous materials information standards and any applicable system of chemicals classification, labelling, and hazard information.

4. Environment

Suppliers must comply with all national and local environmental laws applicable to air emissions, waste handling and disposal, water use, wastewater discharges, and hazardous and toxic substances, and will source materials harvested in accordance with all international treaties, national, and local laws. Suppliers must obtain, maintain, and report on all environmental permits, approvals, licences, and registration as required under environmental legislation and whenever requested by Macco shall make available documents that demonstrate this compliance. Macco expects suppliers to have knowledge of the environmental impacts associated with their business activities and, where appropriate, to implement policies, programs, and employee training to address, among others, the following matters: management of input and output flows (energy, water, materials and associated transports, wastes and effluents) and particularly the management of dangerous products, wastes, and effluents (liquid and gaseous), with the aim of avoiding accidental spills and releases, measuring and reducing environmental impacts overall.

5. Diversity and Inclusion

Suppliers are expected to comply with all applicable international regulations regarding discrimination in hiring, employment practices, exploitation, harassment, retaliation, victimization, inequality, and abuse on the grounds of disability, age, gender, gender identity, sexual orientation, race, ethnicity, nationality, caste, economic class, marital status, parental status, pregnancy, political convictions, religion or beliefs, union affiliation, military veteran status, and any other form of discrimination. We also encourage our suppliers to exhibit strong leadership in encouraging equal opportunity, diversity, and inclusion initiatives, alongside investing in the physical, mental, and emotional well-being of their employees.



6. Compliance

Supplier assessment is a critical element of due diligence to identify, prevent, mitigate, account for, and enable the remediation of adverse impacts in the supply chain related to topics addressed in this Code of Conduct. During the supplier certification process, Macco may require suppliers to affirm their acceptance and compliance with this Code of Conduct and will evaluate suppliers' compliance with it during the suppliers' evaluation, selection, or onboarding process, and/or at any other time during the supplier's relationship with Macco. We also ensure all Macco Purchase Orders highlight compliance with this Supplier Code of Conduct upon acceptance, before any business activity has been initiated.

Subcontractors

Unless otherwise agreed in a separate agreement with Macco, suppliers shall not retain any subcontractors without a thorough examination of the subcontractors' person, reputation, and integrity. In addition, suppliers shall not retain any subcontractors in connection with their provision of services or goods to Macco unless the subcontractors comply with this Code of Conduct. Suppliers must remain responsible for ensuring that their subcontractors comply with this Code of Conduct. Macco entrusts its suppliers to monitor and evaluate their entire supply chain and ensure their compliance with this Code of Conduct.

Monitoring and Enforcement

Suppliers shall have in place appropriate internal policies, management systems and/or procedures to meet the requirements of this Code of Conduct, in accordance with which Macco reserves the right to assess and monitor the suppliers' practices. Macco, by itself or with the assistance of a third party, may conduct inspections of production facilities to ensure compliance with this Code of Conduct. Onsite audits may include a review of relevant supplier records, policies, and work practices as well as inspection of the facilities for compliance with this Code. Suppliers must maintain all documents to demonstrate compliance with this Code of Conduct and shall make such documents available to Macco upon request.

Non-Compliance

Suppliers should engage in self-assessment to ensure compliance with all applicable laws and regulations, conformity with this Code of Conduct and mitigation measures against current and potential associated operational risks. Macco may also request suppliers to complete a self-assessment questionnaire.

Reporting Violations

Suppliers are required to promptly report to Macco any actual or suspected legal violations, including legal action against the supplier for violations of human rights, environmental laws, anti-corruption laws, bribery, or violations of this Code of Conduct. Suppliers must promptly forward to Macco, if permitted by law, any subpoenas, regulatory requests, media inquiries, or other third-party requests concerning Macco. In the event of any such reported violation, Macco reserves the right to require further information from the supplier pertaining to such issues.

Changes to the Code

If a conflict exists between this Code and applicable law, suppliers must comply with the applicable law. Where this Code requires obligations beyond applicable laws, suppliers must follow these requirements within the bounds of applicable law.

CONTACTS

For questions or comments regarding this Supplier Code of Conduct, please get in touch with your local Macco representative.