SECTION 11.2

ETHICS, ANTI-BRIBERY & ANTI-CORRUPTION POLICY (Applies to all Stakeholders)

Ethics Policy

It is our corporate policy at Greenfield Foods Limited to ensure that our operations and business practices protect the fundamental human values and rights in the workplace by compliance to the applicable standards and laws. We use the principles of the ETI Base Code Framework (2016), Stakeholder Ethical Trading Codes of Practice, Irish Human Rights & Equality Commission, International Labour Office's Special Action Programme to combat forced labour as well as all applicable local labour laws including (Human Trafficking) Act 2008, as amended by the Criminal Law (Human Trafficking) (Amendment) Act 2013.

Greenfield Foods is an Equal Opportunities employer. We will ensure that fair and honest dealings are extended to all employees, to our customers, suppliers and all stakeholders. Conditions of employment will be based on basic human rights and in accordance with the ETI Due Diligence Framework and ILO indicators of Forced Labour. Forced labour or labour which involves physical or mental abuse or discrimination will not be accepted. Forced prison labour is not used at any time. Employment is freely chosen. The company respects the employees right to form and join a collective bargaining agreement.

Staff will be treated fairly and honestly, with wages and benefits given to conform with and comply to all local laws and at a rate which is reasonable. Written and understandable information about employment conditions in respect to wages, recruitment, hours of work, holiday entitlement, termination of employment, disciplinary, appeal and grievance procedures will be provided in the Terms and Conditions of Employment document and amended as needed.

Work conditions and environment will be safe and hygienic. Health and Safety of employees with the operations or processes is paramount and will be in accordance with local laws. A member of senior management shall be assigned responsibility of health and safety.

Our safeguards include education, training, internal controls, review procedures and compliance records. Training program shall include scheduled health and safety instruction. The aims of this policy will be communicated to all individuals. Relevant records and documentation shall be maintained to demonstrate compliance. This policy and related procedures shall be reviewed annually and updated as necessary to ensure compliance and to incorporate revisions or updates for applicable laws or regulations.

Management at Greenfield Foods Limited are educated on the **"International Labour Office's 11 Indicators of Forced Labour"** which represent the most common "signs" or "clues" that point to the existence of a forced labour case.

These indicators are intended to help Greenfield Foods Limited identify relevant stakeholders and assess, prioritise or minimize the negative human rights impact on the side.

The 11 indicators of forced labor are as follows:

1. Abuse of vulnerability

2. Deception

3. Restriction of movement

4. Isolation

5. Physical and sexual violence

6. Intimidation and threats

7. Retention of identity documents

8. Withholding of wages

9. Debt bondage

10. Abusive working and living conditions

11. Excessive overtime

The ILO's booklet for Identifying the 11 indicators of forced labor can be found online at https://www.ilo.org/publications/ilo-indicators-forced-labour

(International Labour Office, 2012).

Ethics Procedure

Greenfield Foods encourages transparency. If a stakeholder of Greenfield Foods Limited feels that the presence of one or more of the 11 indicators is present in their workplace, the stakeholder must inform a member of management in Greenfield Foods Limited immediately.

Complaints can made by contacting a member of Greenfield Foods Limited Management or confidentially by using our Suggestion Box's (provided in the Canteen & Reception) or the Tesco Protector Helpline (found on notice boards outside Canteens).

Greenfield Foods Limited will go through the following process to resolve the abuse of human rights and provide remediation.

1. **Assess.** Steps are taken to assess actual and potential human rights risks. Orla Reilly (HR) will review the Suggestion Box's onsite and also check in with stakeholders to question operations.

2. **Identify.** Receive a complaint or flag a finding. Orla Reilly (HR) is the contact person for any human rights complaints and has access to the suggestion boxes.

3. **Action**. Orla Reilly (HR) will arrange a call or meeting with the relevant stakeholder as soon as reasonably possible to discuss the issue or concern raised.

4. **Investigate**. Orla Reilly (HR) will run an investigation meeting and will conduct a site visit to investigate and review the working conditions.

5. **Mitigate the risk and remediate.** If an indicator is present, Orla Reilly (HR) will advise the steps that need to be taken to resolve the issue regarding human rights & forced labour. A timeframe for completion will also be provided.

6. **Monitor, Review, Report**. Orla Reilly (HR) will check in with the stakeholder to review the stakeholders progress and confirm if the steps have been actioned.

7. **Improve**. Orla Reilly (HR) will conduct future audits onsite to ensure the issue is resolved and review if there are any other ILO indicators present.

Greenfield Foods actively refers to the **ETI Due Diligence Framework (2016)** when taking steps to prevent, manage and mitigate human rights abuses with stakeholders, our operations and supply chains.

The steps involved are as follows:

Step One: Assess actual and potential human rights risks

- Reviewing country risks (local labor laws)
- Mapping supply chains and services and prioritise
- Identifying risks to workers by sector, nature of work, type of worker, employment relationships and labour market dynamics
- Reviewing HR systems, contracting and recruitment
- Ranking risks by severity and degree of responsibility
- Analyse the data, identify next actions and process

Step Two: Identify leverage, responsibility and actions

- Assess scale and scope of corporate responsibility, including direct and indirect labour rights impacts
- Assess leverage with suppliers, agents and contractors
- Review sourcing strategies and purchasing practices
- Establish benchmarks and rules for monitoring improvements or termination with suppliers
- Review policies and procedures to enable workers to access their right to a4uthorize and bargain collectively
- Identify opportunities for collaborative action
- Review corporate decision-making and accountability, policies and systems to manage risks

Step Three: Mitigate risk and remediate workers

- Take immediate steps to mitigate human rights abuses
- Provide remediation for workers (avoiding further harm)
- Identify and act on changes to working practices
- Enable workers to access their right to freedom of association and collective bargaining
- Provide training and capacity building on worker-management communication and negotiation
- Engage / collaborate with others (e.g., other companies, trades unions, government agencies, NGOs, experts, multi-stakeholder initiatives)
- Establish / revise grievance and remediation systems

Step Four: Monitor, review, report and improve

- Track mitigation and remediation actions
- Review decision making, responsibility and accountability – (especially at senior levels)
- Review information sources and systems – ensure evidence is credible, verifiable and relevant
- Analyze evidence, learn lessons, prioritise next actions and long-term prevention
- Communicate internally and with business partners on human rights due diligence
- Report publicly on steps taken to respect human rights and prevent modern slavery
- Build partnerships and collaborative action.

(Ethical Trading Initiative, 2016)

Anti-Bribery and Anti-Corruption Policy

Definitions

Bribery: Bribery is the offering or accepting of any gift, loan, payment, reward or advantage for personal gain. It is an encouragement to do something which is dishonest, illegal or a breach of trust in the company. This can be viewed as active or passive:

- ***Active bribery***

When a person offers, promises or gives a bribe, it is active bribery.

Examples of this include:

- Wanting to cover-up an employee or business mistake by offering gifts
- Bribing a member of staff of higher authority to gain a pay rise

- ***Passive bribery***

When a person requests, receives or accepts a bribe, it is passive bribery.

Examples of this include:

- An employee accepts a gift and proceeds to increase order volumes from a supplier or to gain access to someone's private details.
- An executive accepts a bribe to provide contract specifications in a tender ahead of time.

Corruption: Corruption is an illegal and dishonest way that people in positions of power engage in unethical and illegal activities. This is strictly for personal gain.

Corruption may wear many faces, from extortion and embezzlement to bribery.

Examples of this include:

- Buying unnecessary or inappropriate goods and services
- Concealed invoices

- Employees accepting work that is normally unacceptable in quality
- Incomplete travel and expenses

Collusion: an agreement between people to act together secretly or illegally in order to deceive or cheat someone.

Examples of this include:

- When two companies in the same market offer the same product and form an agreement to set a price level. This can forcibly drive out a smaller competitor or inflates the price at a disadvantage to the buyer.
- Two companies may agree to synchronize their advertisement campaigns to limit or influence the consumers knowledge about a product or service for their businesses advantage.

Fraud: dishonest and illegal activities perpetrated by individuals or companies in order to provide an advantageous financial outcome to those persons or establishments

Embezzlement: taking the company's goods or funds for personal gain is called embezzlement

Examples of this include:

- Embezzlers might create bills and receipts for activities that did not occur and then use the money paid for personal expenses.

Kickbacks: payments made to businesses by vendors in exchange for contracts that overinflate the cost of the work performed at the expense receiving the services, and paying for the contract.

Examples of this include:

- A government employee who's responsible for managing contractors on an infrastructure project such as the resurfacing of a road might receive a kickback for choosing one contractor over another. This may result in a better-qualified contractor not winning the bid.

(Peninsula, 2024)

Difference between gifts and bribes with examples

- A gift is something of value given without the expectation of return. A bribe is the same thing given in the hope of influence or benefit.
- A gift can be to reward good performance; therefore, the favorable business decision has already happened.
- A bribe has the intended purpose of influencing someone to get a favorable business decision.

Some gifts can be acceptable business costs, such as taking a client to dinner. In Greenfield Foods, these costs will be recorded and logged as a business expense (Peninsula, 2024).

Greenfield Foods will conduct risk assessments and internal audit to ensure compliance with this policy. Greenfield Foods requires all employees to understand and comply with this policy. Greenfield Foods will provide **training to all employees** so that employees understand or at least 8authorize the issues if they are presented with them.

This policy applies to all employees, officers, stakeholders or directors of the Company, any person action on behalf of the Company, individuals or organisations where they 8authorize someone else to carry out these acts. Each and every employee of Greenfield Foods has a personal responsibility for the implementation of this policy.

Anti-Bribery and Anti-Corruption Procedures

Greenfield Foods is committed to conducting business in an honest way and without the use of corrupt practices or acts of bribery to obtain an unfair advantage to comply with the terms of the Prevention of Corruption (Amendment) Act 2010.

Greenfield Foods Limited does not condone bribery and corruption and this applies to all Stakeholders. No one should ever give or offer bribes to further the company's business nor accept or agree to accept bribes to further the company's business.

The provision of hospitality may be unlawful and contrary to the policy if such hospitality is not deemed reasonable and appropriate. Therefore, all corporate hospitality including gifts, entertaining and charitable donations must be 9authorized, will be recorded in a Register and monitored. Greenfield Foods will maintain a log of gifts given to employees such as Christmas Gifts and the gifts will be raffled out to all employees.

The following are not acceptable at any time: -

- "Quid pro quo" payments (offered for something in return)
- Gifts in the form of cash or cash equivalent vouchers.
- Entertainment of a sexual or similarly inappropriate nature.
- Facilitation payments such as government officials to secure or expedite a routine government action.
- Political donations (not lawful)

In Greenfield Foods transparency is fundamental. Should a stakeholder be in a position where they feel they have either witnessed or engaged in a bribe it is critical that it is reported using one of the following confidential methods:

- A member of Greenfield Foods Limited management (open door policy)
- Anonymously by using Suggestion Box's provided (Found in the Canteen & in Reception)
- Anonymously by using the Tesco Supplier Protected Line (found on notice boards outside Canteens)

RISK ASSESSMENT

Effective risk assessment is at the very core of the success or failure of this policy. Risk identification pinpoints the specific areas in which we face bribery and corruption risks and allows us to better evaluate and mitigate these risks and thereby protect the Company. This can be done by interviews, questionnaires or surveys, with the option of anonymity to gain open and honest responses. From this we can establish internal and external data, regulatory and the business environment. This fact finding will all be recorded and used to summarise our risk profile and identify gaps in our business practices. In Greenfield Foods transparency is fundamental. In cases where an issue is flagged, the company has a risk based, case by case approach that is transparent in all scenarios.

Adequate Books and Record Keeping

Our books and statutory financial records and overall financial reporting will be transparent. Greenfield Foods records and filed accounts will accurately reflect our business performance and will be audited by an external company in line with the law.

Effective monitoring and Internal Control

Our Company will maintain an effective internal control and monitoring system of all of our transactions. We will review the risk assessment annually. If bribery and corruption is identified or reported by the risk assessment process, we will prioritise the risk that poses the most threat to the company, we will investigate any mis-conduct or non-compliance issues. We will look at why controls were not in place. We will seek external expertise if necessary.