



INTERNAL CODE OF BUSINESS CONDUCT

<p>Introduction</p>	<p>At Mano Palm Oil Industries, we hope to lead by example by striving for excellence. We intend to do that in an ethical manner, which would be the responsibility of every individual working for the organization. It is our morals and principles that guide our success and our endeavors. Thus, this handbook was established to guide you make appropriate decisions in any situation you may encounter, by following standards of behavior expected from you by the company.</p>
<p>Guiding Principles</p>	<p>The objective of this Code of Business Conduct is to establish a guide that specifically highlights key issues that every employee at Mano Palm Oil Industries should be aware of. This code would help employees across all levels in the organization make proper and effective decisions that align with the company's values. For that reason, this code serves as the company's guiding principles manual.</p>
<p>Compliance & Accountability</p>	<p>All Managers, Officers and Employees of the company should not only understand and comply with this Code of Conduct but should also make sure that all others around you understand and comply with it as well. It is every individual's responsibility in the organization to promote compliance and ethical values and guide others who might have had some concerns regarding the Code. Concerns should be raised to the Head of the Department or General Manager for clarification and guidance if need be.</p> <p>Employees in position of senior management are expected to lead in high standards and conduct proper due diligence for any unethical conduct taking place.</p> <p>Before joining MPOI, every newcomer should read, accept and vow to comply with this Code. Any violation of the Code will be subject to disciplinary action up to and including termination of employment or dismissal. All newcomers shall also understand and comply with all National laws and regulations of Liberia.</p> <p>This Code of Conduct shall be revised and updated on a yearly basis.</p>

Respect & Responsibility	<p>Every employee regardless of their level in the organization, is expected to treat others with respect irrespective of various backgrounds, and respect to the environment in which we operate in, be it internally or externally.</p> <p>Each employee shall treat their peers and external stakeholders with respect, trust, and dignity as well as commit to always operating responsibly.</p>
Equal Opportunity & Non-Discrimination	<p>Employment decisions are strictly based on qualifications and achievements and shall comply with applicable Employment Laws.</p>
Harassment & Violence	<p>Abusing, harassing, offensive, intimidating, or violent conduct is strictly prohibited. This conduct may include racist, derogatory, and sexual demeanor which shall not be tolerated by the company and will result in serious consequences/expulsion. This includes verbal and physical instances.</p>
Occupational Health & Safety	<p>All employees shall comply with the Occupational Health & Safety Policy. All employees are responsible to follow every Standard Operating Procedures in place related to he/she's positions to prevent/eliminate any occupational hazards.</p> <p>All incidents are to be reported to the Health & Safety Officer or to the Head of the department so that they are properly documented and analyzed for future prevention. Any concerns regarding potential hazards shall also be immediately reported.</p>
Environment	<p>Employees of all levels in the organization shall comply with the company's Environmental Policy, NDPE Policy, EPA, RSPO requirements and any other applicable Environmental Laws.</p> <p>Any environmental concerns shall be brought forward to Management to evaluate their impact and examine its preventative measures.</p> <p>Environmental Actions that go against the company's policies and that are harmful to the environment and the company's reputation shall result in serious consequences/expulsion.</p>
Illegal Substances	<p>At MPOI the use or transfer of any illegal substances or drugs is strictly prohibited and shall result in immediate expulsion.</p>
Criminal Activities	<p>Any action deemed unlawful in Liberia shall be treated as a wrongdoing or criminal activity and will be dealt with under MPOI's relevant policy and/or national law.</p>
Conflict of Interest	<p>If a personal interest has the potential to interfere with your work, it would then be classified as a conflict-of-interest situation which should be always avoided. In the event where an employee of MPOI finds him/herself in a conflict of interest, he/she shall report it in writing to the Head of Department. As for employees in senior positions, in the event of a conflict-of-interest scenario, he/she shall report it in writing to the General Manager.</p> <p>All writing should mention the facts and extent of the conflict of interest.</p>

Responsibility to Business Partners	<p>Both the company and employees shall not take part in any business that may harm the company's reputation. This includes reputational harm, environmental harm, violations of the law and any other activity that falls under corruption.</p> <p>Any business done with third parties must comply with MPOI's policies, this Code, and national laws.</p>
Dealing with Clients, Suppliers, and Agents	<p>No financial interest nor business dealing with clients, suppliers or agents shall take place outside the scope of the company. All payments done by MPOI to Agents appointed by the company, should be known to the buyer.</p> <p>All commissions outside of the scope of the company are prohibited.</p>
Dealing with Consultants/Sub-Contractors	<p>Consultants and Sub-contractors may be hired to assist with fulfilling many of the company's activities. For that reason, their appointment should comply with the company's employment law and shall ensure that he/she preserve and strengthen the company's reputation.</p>
Joint Ventures and Alliances	<p>Any Joint Venture or Alliance entered to shall be with companies that maintain the same ethical values and commitments as of MPOI.</p>
Outside Employment	<p>All full-time employees shall not be involved in any other employment with outside companies. This is perceived as a potential conflict of interest situation.</p>
Board Memberships	<p>Employees of MPOI serving on a Board of Directors for an outside company require the approval of MPOI's Management first.</p>
Family Members and Close Personal Relationships	<p>Family members or individuals who hold a close relationship with MPOI's Management or Senior employees shall not use their connection for employment. All employees across all levels of the organization shall be hired based on their qualifications.</p>
Bribery, Corruption and Fraud	<p>Bribery is an offer made intentionally, be it monetary or any other form to another person, government official or organization to guarantee a benefit from a certain duty performed for any sort of advantage in the company. All employees across all levels in the organization shall not bribe, attempt to bribe or tolerate any form of bribery.</p> <p>Bribery is also a form of corruption. Corruption is any dishonest or fraudulent conduct, negatively influencing the actions of another person or party. Any form of corruption is not tolerated by the company.</p> <p>Fraud is the act of deceiving others by falsifying records, making false benefits claims and being credited by deceiving the company for personal gain.</p> <p>Bribery, corruption, and fraud are seen as criminal actions and shall be treated accordingly.</p>

Gifts and Entertainment	<p>All employees and family members shall not solicit or receive any gifts whether indirectly or directly that may reflect badly on the company. Nominal value gifts may be accepted but should be reported to management and recorded. Even gifts that are refused should be reported to management and reported accordingly.</p> <p>As for entertainments, all employees shall not solicit any form of entertainment whether direct or indirect as long as it is related within the scope of your work. This may include social events. However, attending any event shall require approval from the head of the department or management first.</p> <p>Any kind of entertainment that could cause damage to your reputation or the company's reputation should be strictly avoided.</p>
Travel and Hospitality	<p>Any sort of travel and hospitality, be it received or provided, should be approved by the company first and done under the scope of advancing the company's interest. Inappropriate invitations should be immediately declined and reported.</p> <p>All travels and accommodations expenses shall be expensed to the company if related to the scope of your work. Employees shall accept transportation and accommodation from third parties only if approved by management in advanced and reported.</p>
Protecting the Company's Assets, Information and Records	<p>All employees are entrusted with the company's assets when performing their job, which should be always protected. This includes protecting the assets against waste, loss, damage, abuse, misuse, and infringement of intellectual property rights.</p> <p>All information shall also be kept strictly confidential as this could cause serious harm to the company. This also includes only disclosing certain information to employees on a need-to-know basis.</p> <p>All business records shall be maintained for compliance, legal and tax purposes. Therefore, all records shall be always up to date and readily identifiable and retrievable. All records are to be treated in accordance with the appropriate level of confidentiality and in conformity with applicable laws.</p>
Auditing Matters	<p>The Financial Officer is required to report to the Board of Directors annually on all compliance related activity. The Financial Officer shall inform the Board of Directors of any concerns or complaints and deal with it immediately.</p>
Whistleblowing	<p>Whistleblowing is when an employee suspects a wrongdoing taking place in the company and alerts the company about it. This can be done anonymously and reported to the Head of Department, Management or Financial Officer. The company shall then investigate into the issue and deal with it in its appropriate manner.</p> <p>The company protects whistleblowers at all costs and shall always respect their anonymity.</p>

Good Faith	Any employee who wishes to file a complaint shall do that in good faith and must have reasonable doubts for believing a misconduct is taking place. Any complaint done in a maliciously shall be treated as a disciplinary offense.	
Complaints	All complaints shall be formally and anonymously presented to the Head of Department or the General Manager who will then investigate into it and deal with it in accordance with the company's grievance mechanism policy.	
Monitoring and Reporting	The General Manager shall monitor compliance of the code through the HR Manager to ensure that no discrimination of any sort is taking place and all guiding principles are being ethically met.	
Communication	This Code of Conduct shall be communicated to all employees in both writing and verbally. Copies of the Code shall be found in all offices and reiterated during training sessions.	
Review	This Code of Conduct shall be reviewed annually and revised as necessary.	
Approved by:	Mr. Assad Fadel, CEO	Date: 2023


