

ANTI-FRAUD & ANTI-CORRUPTION POLICY

To whom it may concern,

OrganicCrops E.I.R.L. is committed to conducting all business activities with integrity, transparency, and ethical behaviour. This Anti-Fraud & Anti-Corruption Policy establishes clear principles and controls to prevent, detect, and address fraud, bribery, corruption, and unethical business practices.

1. Scope

This policy applies to:

- All employees, directors, and management of OrganicCrops E.I.R.L.
- All agents, consultants, intermediaries, contractors, and suppliers acting on behalf of OrganicCrops.
- All business transactions, domestic and international.

2. Definitions

For the purposes of this policy:

- **Fraud:** Any intentional act of deception, misrepresentation, or concealment to obtain an improper benefit.
- **Corruption:** Abuse of entrusted power for private gain.
- **Bribery:** Offering, giving, requesting, or receiving anything of value to influence a business or official decision.
- **Facilitation payments:** Small unofficial payments to secure or speed up routine actions (strictly prohibited).

3. Zero-Tolerance Commitment

OrganicCrops adopts a zero-tolerance approach to:

- Bribery and corruption
- Fraud and financial misconduct
- Kickbacks or improper commissions
- Conflicts of interest
- Falsification of records or documentation

No employee or representative is permitted to engage in such practices under any circumstances.

4. Prohibited Conduct

The following activities are strictly prohibited:

- Offering or accepting bribes, kickbacks, or improper advantages
- Making facilitation payments to public officials or private parties
- Falsifying invoices, records, or certifications
- Misrepresenting product origin, quality, or compliance
- Concealing conflicts of interest
- Using company funds for improper purposes

5. Gifts, Hospitality & Entertainment

Gifts or hospitality may only be offered or accepted if:

- They are reasonable, infrequent, and proportionate
- They do not influence or appear to influence a business decision
- They comply with local laws and customer policies

Cash or cash-equivalent gifts are strictly prohibited.

6. Third-Party Due Diligence

OrganicCrops conducts risk-based due diligence on:

- Suppliers
- Agents and intermediaries
- Logistics providers
- Consultants and contractors

Third parties must:

- Comply with this policy
- Operate lawfully and ethically
- Maintain accurate records

Non-compliant parties may be suspended or terminated.

7. Record Keeping & Transparency

OrganicCrops maintains:

- Accurate, complete, and truthful financial and business records
- Transparent accounting practices
- Proper documentation for all transactions

Falsification or manipulation of records is prohibited.

8. Reporting & Whistleblowing

Employees and business partners are encouraged to report:

- Suspected fraud or corruption
- Ethical concerns or violations of this policy

Reports may be made confidentially without fear of retaliation.

9. Investigation & Disciplinary Action

All reported concerns will be:

- Taken seriously
- Investigated promptly and objectively

Confirmed violations may result in:

- Disciplinary action
- Termination of contracts
- Legal action where applicable

10. Training & Awareness

OrganicCrops ensures that:

- Relevant personnel are aware of this policy
- Ethical conduct is promoted throughout the organization
- Key roles receive appropriate training

12. Compliance with Laws

OrganicCrops commits to compliance with applicable anti-corruption and anti-fraud laws, including but not limited to:

- OECD Anti-Bribery Convention
- UK Bribery Act 2010
- U.S. Foreign Corrupt Practices Act (FCPA)
- Applicable EU and Peruvian legislation

13. Review & Continuous Improvement

This policy is reviewed:

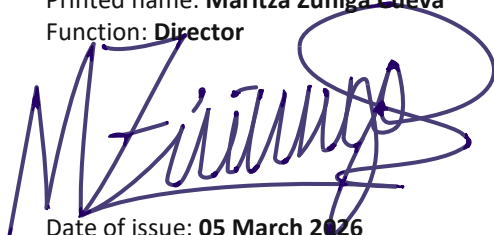
- At least annually
- When legal or operational changes occur

14. Approval

Signed: **Tarapoto, Perú**

Printed name: **Maritza Zúñiga Cueva**

Function: **Director**

A handwritten signature in blue ink, appearing to read "Maritza Zúñiga Cueva", is written over the printed name and function. The signature is stylized and includes a large circular flourish.

Date of issue: **05 March 2026**