

ETHICAL SOURCING

It is Kagome's [the Company's] policy to provide equal employment opportunity for all applicants and employees. The Company does not unlawfully discriminate on the basis of race (inclusive of traits historically associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks and twists), color, religion, religious creed (including religious dress and religious grooming), sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity (including transgender identity and transitioning), gender expression and sex stereotyping, national origin, ancestry, citizenship, age, physical or mental disability, legally protected medical condition or information (including genetic information), family care or medical leave status, military caregiver status, military status, veteran status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, engaging in protected communications regarding employee wages, requesting a reasonable accommodation on the basis of disability or bona fide religious belief or practice, or any other basis protected by local, state, or federal laws.

Consistent with the law, the Company also makes reasonable accommodations for disabled applicants and employees; for pregnant employees who request an accommodation for pregnancy, childbirth, or related medical conditions; for employees who are victims of domestic violence, sexual assault, or stalking; and for applicants and employees based on their religious beliefs and practices.

In addition, in compliance with current legal requirements, to the extent applicable, regardless of the employee's assigned sex at birth, the Company shall permit employees to: i) perform jobs or duties that correspond to the employee's gender identity or gender expression; ii) use rest rooms that correspond to the employee's gender identity or gender expression without providing any identity document or proof of any medical treatment or procedure; iii) dress and physically appear consistent with their gender identity or gender expression (unless the Company establishes a business necessity); and iv) request to be identified with a preferred gender, name and/or pronoun, including gender-neutral pronouns.

The Company prohibits sexual harassment and the harassment of any individual on any of the other bases listed above. For information about the types of conduct that constitute impermissible harassment, the Company's internal procedures for addressing complaints of harassment, please refer to the Company's Policy Against Harassment and Discrimination located in the Employee Handbook.

The Company is committed to a work environment that is free from human trafficking and slavery, which for purposes of this policy includes forced labor and unlawful child labor. We will not tolerate or condone human trafficking or slavery in any part of our global organization.

The Company requires ethical sourcing of their subsidiaries, contractors, subcontractors, vendors, suppliers, partners and others through whom the Company conducts business.

This policy applies to all areas of employment including recruitment, hiring, training, promotion, compensation, benefits, transfer, disciplinary action, and social and recreational programs. It is the responsibility of every manager and employee to conscientiously follow this policy. Any employee having any questions regarding this policy should discuss them with Human Resources.

BUSINESS ETHICS

The Company will comply with all applicable laws and regulations and expects its directors, officers, volunteers and employees to conduct business in accordance with the letter and spirit of relevant laws and refrain from dishonest or unethical conduct.

Employees shall, during both working and nonworking hours, act in a manner which will inspire public trust in their integrity, impartiality and devotion to the best interests of the company, its customers and citizens.

To ensure ethical and impartial business, it is prohibited for Kagome Inc. employees to:

Offer, accept or solicit money, property, service or other items of value by way of gift, favor, inducement or loan with the intent that the offer would influence, or the recipient would be influenced by such conduct in the discharge of public duties.

Use their position with the Company to secure special advantage in business, personal gain or other benefit derived from such relationship. Use any company-owned facility, building, equipment, materials or vehicle for their personal use or benefit, or for the personal use or benefit of any other individual. No employee shall have unauthorized possession of company property.

Invest or hold a financial interest, directly or indirectly, in any business entity, transaction or business endeavor that would create a conflict between the company employee's duty to uphold the public trust and the individual's private interest.

In general, the use of good judgment, based on high ethical principles, will be the guide with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter must be disclosed to the immediate supervisor and/or the Department Head. The Department Head shall immediately inform the Chief Administration Officer for the purpose of precluding any real or apparent conflict of interest.

THE KAGOME CODE OF CONDUCT

(Established by Kagome Japan for all Kagome Companies)

Preface

In recent years, worsened social issues are threatening the international community and the economic order by taking the forms of anti-globalism, protectionism, and nationalism. Sustainable society is a prerequisite for corporations to thrive into the future.

In Japan, the nation of a super-aged society with frequent natural disasters, self-help and public assistance are not enough. We need to come up with the spirit and the system of "mutual aid" to fill the void in between.

Under such circumstances, Kagome declares its active involvement in social issues as a part of Vision 2025. We accelerate coalition with local governments, other companies, and NPOs to achieve this goal.

Unfortunately, our workplace is not immune from harassment including sexual one and abuse of power, which are simply unacceptable. We need to address these issues. Furthermore, we must re-commit ourselves to comply with fair business practices, to stand firmly against the reported scandals by major companies.

Based on the recognition above, the Kagome Group establishes the Code of Conduct, a signpost of day-to-day actions and decisions for each one of us. This Code helps us to achieve the Vision 2025, "a strong company of sustainable growth, resolving social issues with foods," and encourages us to fulfill our social responsibility with high ethical standards including compliance with laws and rules, and the spirits behind such regulations.

Code of Conduct

Mutual Aid: The System of Mutual Aid

In regard to the social issues that cannot be solved through self-help and public assistance alone, we choose a target what we can do, and we proactively engage in the system of mutual aid.

Collaboration with Stakeholders

Social issues cannot be solved on our own. We look for willing stakeholders who share the goal with us, and we carry out collaborative action.

Mutual Aid within the Regional Community

As a member of the regional community, we make mutual support and mutual assistance toward the sound development of the regional community.

Respect for Human Rights Respect for Individuals

We respect individuals and their privacy. We mutually recognize the various skill sets and diversity of employees as Kagome's most valuable assets.

Prohibition of Discrimination

Each person is treated fairly and equally in the workplace. Discrimination is an infringement of human rights and is strictly prohibited.

Measures Against Harassment

We nourish a corporate culture that prevents and stops all forms of harassment, both inside and outside of our company. We never look the other way.

Fairness- Fair Play

We follow the norms of society and organizations, always keep our promises, and never engage in fraudulent acts.

Fair Trade

We never conduct or engage in transactions using a dominant bargaining position or are complicit in exploitation.

Information Disclosure

We quickly disclose accurate information in an easy-to-understand format for higher transparency of the corporate activities.

WHISTLEBLOWER

Kagome Inc. and Kagome Foods, Inc. require directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the company, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Kagome Inc. and Kagome Foods, Inc. can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of Kagome Inc. and Kagome Foods, Inc.'s code of ethics or suspected violations of law or regulations that govern Kagome Inc. and Kagome Foods, Inc.'s operations.

No Retaliation

It is contrary to the values of Kagome Inc. and Kagome Foods, Inc. for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Kagome Inc. and Kagome Foods, Inc. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

Kagome Inc. and Kagome Foods, Inc. have an open-door policy and suggests that employees and stakeholder share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to contact Human Resources or the whistleblower hotline at **Integrity Counts** Email: Kagome@integritycounts.ca or Whistleblower Security phone 1-866-921-6714, Fax 1-604-926-5668 Mail- PO Box 91880, West Vancouver, BC Canada V7V 4S4

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Kagome Inc. and Kagome Foods, Inc.'s Human Resources

department, who has the responsibility to investigate all reported complaints. The whistleblower hotline will advise of all complaints and their resolution.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

Human Resources or the Whistleblower hotline will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

ANTI-HARASSMENT

Kagome Inc. and Kagome Foods, Inc. is committed to providing a workplace free of unlawful harassment and discrimination. This includes sexual harassment (which includes harassment based on pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions) and harassment based on gender, gender identity (including transgender identity and transitioning), gender expression, and sex stereotyping, as well as harassment based on such factors as race (including traits historically associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locks and twists), color, religion, religious creed (including religious dress and religious grooming), national origin, ancestry, citizenship, age, physical or mental disability, legally-protected medical condition or information (including genetic information), family care or medical leave status, military caregiver status, military status, veteran status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, or any other basis protected by federal, state, or local laws. The Company strongly disapproves of and will not tolerate harassment of or discrimination against applicants, employees, unpaid interns, or volunteers by managers, supervisors, co-workers or third parties with whom employees come into contact. Similarly, the Company will not tolerate harassment by its employees of non-employees with whom the Company employees have a business, service, or professional relationship.

Harassment Defined

Harassment includes verbal, physical, and visual conduct that creates an intimidating, offensive, or hostile working environment or that interferes with an employee's work performance. Such

conduct constitutes harassment when (1) submission to the conduct is made either an explicit or implicit condition of employment; (2) submission or rejection of the conduct is used as the basis for an employment decision; or (3) the harassment interferes with an employee's work performance or creates an intimidating, hostile, or offensive work environment.

Harassing conduct can take many forms and may include, but is not limited to, the following (when based upon an employee's protected status as noted above): slurs, jokes, statements, gestures, assault, impeding or blocking another's movement or otherwise physically interfering with normal work, pictures, drawings, or cartoons, violating someone's "personal space," foul or obscene language, leering, stalking, staring, unwanted or offensive letters or poems, offensive email, text messages, GIFs, memes or voicemail messages.

Sexually harassing conduct in particular may include all of these prohibited actions, as well as other unwelcome conduct, such as requests for sexual favors, conversation containing sexual comments, and other unwelcome sexual advances. Sexually harassing conduct can be by a person of either the same or opposite sex. Sexually harassing conduct need not be motivated by sexual desire to violate this policy.

Reporting and Investigating Harassing Conduct

Any incidents of harassment, including work-related harassment by any Company personnel or any other person, should be reported immediately to your supervisor. An employee is not required to complain to their supervisor if that person is the individual who is harassing the employee but may instead report the harassment to the HR Manager, CEO or any other member of management so that an investigation may be initiated.

Impartial and qualified personnel will investigate every reported complaint of harassment thoroughly and promptly. Typically, the investigation will include the following steps: an interview of the employee who lodged the harassment complaint to obtain complete details regarding the alleged harassment; interviews of anyone who is alleged to have committed the acts of harassment to respond to the claims; and interviews of any employees who may have witnessed, or who may have knowledge of, the alleged harassment. The Company official responsible for the investigation, will notify the employee who lodged the harassment complaint of progress during the investigation, including documentation where applicable, and timely notification of the results of the investigation. The investigation will be handled in as confidential a manner as possible consistent with a fair, timely, and thorough investigation.

Corrective Action

The Company will not tolerate retaliation against any employee for making a good faith complaint of harassment or for cooperating in an investigation. If harassment or retaliation in violation of this policy is established, the Company will take appropriate corrective action. Corrective action may include, for example: training, referral to counseling, or disciplinary action ranging from a verbal or written warning to termination of employment, depending on the circumstances. Employees will not experience retaliation as a result of lodging a complaint or participating in any workplace investigation.

Diversity

Kagome Inc. recognizes the importance of Diversity and Inclusion by supporting the following objectives.

Foster a diverse workforce that reflects the communities we serve.

Ensure equitable practices in all aspects of employment, from recruitment to advancement.

Create an inclusive culture where all voices are heard, valued, and respected.

Provide resources and support for employees to develop cultural competency and allyship skills.

Measure progress, hold ourselves accountable, and continuously improve our Diversity and Inclusion efforts.