



PURPOSE

It is important that each employee knows in detail the Code of Ethics and Conduct of FLORIDA PRODUCTS, S.A. since this defines his/her daily actions aligned with our values, and it determines the future of each contributor in the company.

We call this culture or set of rules, values, beliefs, and styles as "Our Administrative Philosophy."

Adhesion to ethics and to the compliance with our business relations and our decision-making process helps build our culture and reputation.

Establishing conduct standards that guide employees of FLORIDA PRODUCTS, S.A. in the daily management is important in order to regulate the use and protection of resources, customers, and suppliers, as well. We believe that the excellence of our services is the key element for commercial success, where trust and transparency in our operations is a priority.

This code does not aim at blocking or limiting businesses. It aims at honestly negotiating with our customers pursuant to the applicable laws and regulations.

SCOPE

This code applies to all employees of *Grupo Pasquí* in developing their tasks, regardless of the position held and the contract type.

DEFINITIONS

Corruption: Offer, receive, promote, request, grant, or accept an unjustified benefit for you or for a third party, in order to improperly favor another part, either in contracting services, in business relations, or in the purchase or sale of goods.



Conflict of interest: Situation where the judgment of a person is improperly influenced by particular interests -either regarding financial, family, or political relations, or personal interests, which affect the integrity of his/her decisions in properly executing his/her tasks and is far from the interest of the company.

Ethics: Set of customs and moral rules that guide the behavior of people in any environment.

Confidential Information: Information that is not publicly available. It has a sensitive nature and may represent an advantage for its holder. For example, commercial secrets.

Insider Information: Private or confidential information that may positively or negatively affect the price of a financial instrument.

Corporate Social Responsibility (CSR): It is the commitment and the actions of companies, where it considers the impact its activities cause, both, on their employees or stakeholders, and in the environmental, social, and economical fields.

Bribery: Delivery or acceptance of money, gifts, or other types of benefits as an incentive to make something dishonest and illegal.

Third Parties: Any third party, either an individual or legal entity with whom the company interacts, including business partners, suppliers, consultants, and others.

GENERAL REGULATIONS

1. Our Values

All employees must follow certain guidelines, which we have called non-negotiable values. They result from the characteristics we must always follow to achieve success.

The objectives, strategies, business orientation, target market, product, etc. may change. However, regardless of the business we are developing, these are the key principles we constantly want to remember as the rules that will govern our actions:

VALUES

Passion for service	• We listen to the needs and expectations of our current and potential customers. We generate solutions and innovations that define a value proposition that satisfies them and that differentiates us from our competitors. • We aim to ensure that the voice of customers and employees gets to each unit in the organization and that the proper actions at the right time are taken to meet their requirements. • We aim to gain the loyalty of our customers from excellence and value added in the service provided.
Respect	• We operate in a teamwork and mutual respect environment, which values differences among us and demands cooperation for clear and open communication. We treat others the way we like to be treated. • Respect implies consideration and courtesy towards others; as well as tolerance to ideas or ways to do things differently, and with the ability to express their opinions without hurting the feelings of those with whom they differ. • We attend meetings timely and value the time of others.
Integrity	• Our duty will be to correspond to the trust placed in us, by complying with the agreements and commitments - always adhering to the company values and policies. • We will practice what we preach. We promote an organization whose members show moral rules that society accepts as correct and desirable, and ethics that guide all their actions; therefore, their actions are upright and flawless. • We communicate with transparency -as a key to guarantee the levels of trust that must exist among the different teams and their corresponding members. • We act responsibly with the community and the environment where we do business, by fully abiding to the existing laws.
Commitment	• We commit to team goals and assume our duties with passion. • We make an effort to fulfill needs -both, of our external and internal customers, and provide more than what they expect with our service. • We are people with initiative who promote solutions to problems and innovations, by supporting them with technical criterion, data, statistics, and generating responsible and active participation in their solution. • We take responsibility for the proper and efficient use of resources allocated.



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Excellence	• We commit to excellence as an attitude that motivates people to improve all human, spiritual, professional, and economical aspects; by overcoming obstacles and difficulties, developing the capacity to make a greater effort for fulfilling each objective set. • We make commitments seriously, with efforts, and sense of opportunity. • We are proactive people with a questioning attitude, who have the challenge of exercising their self-control. • We are encouraged to constantly develop new ways to do things, which allow us to make the work more efficient and productive.
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The fulfillment of these values will reflect an organization which, with these characteristics, will inspire the customer with a sense of trust, solidarity, and efficiency, which is the image we want to project.

2. Our Vision and Mission

VISION:

Being a company that produces and markets food products. Being a profitable and innovative company in the exporting sector in Costa Rica for the world food and beverage industry, which stands out for its commitment to the customer, safety, and quality in processes, to social and environmental responsibility, in a business environment that is safe for our employees and customers.

MISSION:

We are producers and marketers of natural juice, concentrates, fruit and vegetable purees, and coffee extract for the food and beverage market worldwide, in harmony with the environment, committed to the safety of our products, and safety of international commerce.



3. Principles and Commitments

3.1 To Our Personnel

Our people go first. We recognize that our employees are the ones that make a difference. They are our most valuable asset and are the basis of good companies. They should be chosen for their talent, loyalty, and commitment, their ethics, and professional qualities -with no discrimination.

We consider the comprehensive development of our employees as a primary responsibility and a competitive advantage. Therefore, we promote the development of skills, talent retention, and the development of career plans, through training programs on topics of interest for the company and for our employees.

We respect the dignity of people as well as their freedom and privacy.

We do not allow verbal, physical, or visual conducts that offend dignity and respect.

We are committed to promote and preserve a working environment where any type of harassment, violence, or any other activity that offend the dignity and respect of our contributor is prohibited and sanctioned.

We promote inclusion so that diversity of our employees may provide value within an equal right and duty environment.

We do not discriminate people by treating them differently or by making any exclusion, restriction, or preference that is not objective, rational, or proportional and which aims at blocking, restricting, preventing, undermining, or annulling the recognition, enjoyment, or exercise of human rights and freedoms, due to any reason, including origin, race, marital status, age, opinions, gender, creed, tribe, association or affiliation to a union, ethnicity, social or economic class, pregnancy, gender identity, sexual orientation, health condition, disability, or nationality.

We support and promote the fight against child labor. Therefore, we make sure that our company and its supply chain do not perform practices related to the use of child labor. Our organization is committed to comply with the corresponding legislation; namely:

- No migrants under 18 years old is recruited or employed.
- No one under 15 years old is recruited or involved in our organization.



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- No worker under 18 years old will be recruited/hired.
- The immigration, entry and transit of foreigner legislation will be always fulfilled.
- No form of illegal trafficking of labor or fraudulent migration will be allowed.

We acknowledge the right of all our employees to form and join unions and workers organizations of their choice, as well as to organize themselves and collectively negotiate as per the regulating regulations.

We believe that physical integrity, safety, and health at work of our employees are as important as any other function and objective of the company.

The company respects paternity, maternity, and breastfeeding leaves as per the legal framework, including the worker's right to earn the same salary in the rest periods before and after childbirth or adoption pursuant to the applicable legislation.

We respect the right to privacy of all our employees and stakeholders, especially regarding personal data. The access to this data is exclusively restricted to people in charge of managing the data for the purposes they have been chosen.

3.1.2 To Our Customers

We have a history of deep mutual respect. FLORIDA PRODUCTS, S. A. should serve customers in the best way. To do this, we should carefully listen to their concerns, advise them, and make bold and realistic value propositions.

The interests of our customers will always be our priority. Therefore, we should fully respect the agreements and their terms, always offering the best product or service possible.

Coherence – We keep our promises and commitments under the premise of creating trust, which is essential for developing our businesses in the long term.

3.1.3 To Our Suppliers

Suppliers are our strategic partners, and they should be required to have the highest standards in terms of quality, opportunity, service, performance, and price. Those of us who oversee negotiating the purchase of goods and services, offer and demand suppliers professional treatment in each transaction, always looking for the best interests of the company.



Discounts from suppliers should be aligned with the applicable rules and laws. They may be requested or accepted only if they are part of the normal business relationship and if they are in line with the agreements.

Any advantage given to any of our Suppliers will terminate the business relationship with the supplier. If this advantage is accepted by the contributor, his/her employment relation will be also terminated without employer liability.

3.1.4 To Our Community

As one of the axis of social responsibility, we will be solidary and responsible to our community, to contribute to sustainable development.

In its relations with the communities where it operates, FLORIDA PRODUCTS, S.A. undertakes to act pursuant to the laws, uses, and customs of those communities and to contribute, to the extent possible, to their responsible and sustainable development by providing job and social participation opportunities.

3.1.5 To Our Competitors

In each field where we operate, we will be recognized as aggressive, but respectful competitors, under the premise that the market will freely choose within a free competition, and we will accept its decisions, according to the highest ethical and commercial standards.

3.1.6 To Our Shareholders

FLORIDA PRODUCTS, S.A. recognizes and wants to promote the operational practices of good Corporate Governance. Specifically, we guarantee to all shareholders, regardless of their rate of investment, transparency and truthfulness and accuracy in the financial information and the results of operations, as well as for any legal or administrative controversy that might affect the business.

3.1.7 To the Environment

Activities are performed by respecting the environment, fulfilling the rules, regulations and commitments voluntarily acquired.

We act in such a way that the environmental impact of our professional activity is the least possible, and we work for improving our efficiency as a company as well.

We identify significant environmental aspects and establish controls to avoid undesirable environmental impacts.

A proper management of waste related to our products is promoted, as well as a program for reducing, reusing, and recycling waste in our operations.

3.2 Relationship with Third Parties: Government and Regulatory Authorities

We comply with the applicable laws, regulations, and rules established by the Governments of the countries where we operate.

We cooperate, at any time, with the Government and the competent authorities for the full exercise of their faculties, and we act in accordance with the law in defense of the legitimate interests of the company.

We address the requirements and observations of the Governments and the authorities exercising their faculties granted by law or the applicable regulations, aiming at cooperating with efficiency and courtesy to the fulfilment of their mission.

The relations, on behalf of FLORIDA PRODUCTS, S.A., which we have with governmental departments or officers, are performed in compliance with the laws applicable to the different operations of the company. Therefore, we look after:

a. Anti-bribery and anti-corruption

We execute business practices pursuant to the laws in an honest and ethical way, with zero tolerance to bribery, thus rejecting and fighting any corruption and extortion act.

In our activities inside or outside FLORIDA PRODUCTS, S.A. or on its behalf -either directly or through a third party, we do not participate in corruption acts.

b. Anti-money laundering

We comply with the applicable laws for preventing money laundering, and we promote their knowledge and compliance among our employees.

We develop processes and mechanisms for complying with the laws applicable to the prevention of money laundering, which contribute to generating safety and trust in the economy sectors in the countries where we operate.

c. Truthfulness and accuracy of information

The economical-financial information of FLORIDA PRODUCTS, S.A. will faithfully reflect its economic, financial, and property reality pursuant to the generally accepted accounting principles.

4 General Policies of Human Resources ⁽¹⁾

4.1 Economic interest

The name of Florida Products, S.A. and related companies should not be used for personal benefit and/or to its detriment.

As premise of solidarity among the companies of *Grupo Pasquí*, it is mandatory to contract the goods and services offered by each of them. The sole exception allowed would be that the value and service proposition offered exceeds that of other suppliers and it is not possible to make it equal. Their contracting will be allowed provided that the company from the group makes clear the reasons for its decision and, in case of differences or misunderstandings, it is discussed among the parties and, if required, adjusted with the Corporate President -always considering the idea of defending the profitability of the business, its reputation, and transparency in the long term.

In case of significant negotiations among companies of the Group where a satisfactory agreement for the parties is not reached, the decision will be made by the Presidencia of *Grupo Pasquí*.

4.2 Use of assets

Employees should not use the goods or resources, procedures, computer systems, methodologies, and data owned by Florida Products, S. A. for personal purposes and that are not for the benefit of its companies.

(1) See *Manual de Inducción* Florida Products, S. A, for more details about the provisions herein included.



4.3 Duty of confidentiality

Any information related to onboarding topics, computer programs, manuals, and supporting materials, as well as the marketing processes of the company products, notifications, records, designs, programs, plans, specifications, raw material, files, or other materials the company provides to its employees, as well as information related to customers, suppliers, payrolls, assets and inventories of the company, and any other information assigned by the company, have the status of company-owned undisclosed information, pursuant to the Undisclosed Information Law of Costa Rica.

The company shall inform its employees about the secret nature of this information and about the high commercial value it has for the company.

This policy establishes an organizational structure aimed at protecting the secret nature of this information; consequently, it is insider information and it is protected by the Costa Rican legal system.

Pursuant to article 7 of the Undisclosed Information Law of Costa Rica, employees are obliged to not use, disclose, or disseminate -on its own or while executing their activities, by him/herself or by third parties, for an indefinite period or until they receive an express written authorization by the General Management, the information described above, as well as any other related information that allows inferring or deducing the undisclosed information protected in this policy. The obligation to keep the sensitive information of the company shall continue even after the termination of the contractual relation between the contributor and the company and will last indefinitely until any legal representative of the company authorizes in writing the former contributor to disclose the said information or until it becomes publicly available through means authorized by the company.

4.4 Labor equality

Florida Products, S. A. provides equal opportunities to all its employees and it does not discriminate due to any reason (age, sex, race, nationality, religion, disability, etc.).

The personal information of each contributor must be respected and protected with the highest confidentiality.

Any complaint or questioning made by employees in regard to the workplace -either about health and safety, sexual discrimination and/or workplace harassment, unjustified dismissal, or any other type of problem related to work must be immediately informed to Human Development and/or General Management.



- Each contributor should devote all his/her time within his/her working hours to the company, except any cases that should be expressly agreed by the General Manager of the company. These exceptions may include teaching activities, participation in chambers, professional organizations, etc.

Florida Products, S. A. guarantees equal job opportunities and a business environment free of any type of discrimination. We are committed to personal integrity and respect, as well as to discuss work-related concerns in a fair, agile, and impartial way.

4.5 Home office

Through a home office policy, Florida Products S. A. encourages each contributor, who desires so and qualifies, to work from home, by honestly guaranteeing the proper use of his/her time in tasks specific to the company.

For using this modality, the contributor must sign an addendum to his/her employment agreement, which establishes the conditions and the applicable regulations. Each contributor will use Home Office according to the schedules approved by its immediate Manager.

4.6 Occupational Safety and Health

We are convinced about and support the comprehensive health of our employees, as well as the safety and health in the workplace. Therefore,

- We take the actions required for ensuring a culture of compliance with the safety and health objectives in the workplace.
- We provide and keep safe and healthy workplaces.
- We implement effective procedures to respond to potential emergencies, in order to minimize the impact of unpredictable incidents.

4.7 Agreements for Employees

Each contributor should have a specific agreement that indicates his/her rights, duties, and responsibilities for the company. These agreements legally protect the contributor and the company they work for. This is an essential requirement that all employees sign their employment agreement.

The content of the agreement is defined in a template generated by the Corporate Human Talent area, which will include, in theory, the terms, conditions, and functions of the employee and, explicitly all the aspects the agreement should include as per the legislation of the country where it operates.

It is strictly prohibited for employees to perform, during their working hours, any type of activity not related to the job for which he/she was hired.

The termination of employment agreements is responsibly managed. Workers receive all the pending payments and benefits they are entitled to, and the freedom to change jobs is respected.

Additional requirements for the agreements of Executives:

The full compensation package for top level executives (Directorates, General Management /Country), in each subsidiary company should be approved by the President of the Group and the Director of Corporate Human Talent.

Those agreements should include clauses related to the following:

- Disclose any existing or potential conflict of interest.
- Inform the President of the Group -in writing, about any participation as a member of the Board of Directors of any other company and/or political, religious, educational, and charity groups,.
- No salary will be established in a currency different from the local currency. Exceptions to this rule will be approved by the President of *Grupo Pasquí*.

4.8 Avoid Conflicts of Interest

At internal and at external level, we should avoid the following:

- Labor mobility is encouraged among the companies of *Grupo Pasquí* through internal competitions. This process requires a careful management, in which the immediate Leadership of the contributor who is participating should grant his/her consent, valuing the development of the contributor, as well as the impact his/her transfer would have.
- At FLORIDA PRODUCTS, S.A., no relatives of employees will be employed when this represents a potential conflict of interest. Additionally, for this hiring, the express authorization of the Human Talent Directorate will be required. During the

recruitment process, the contributor is responsible for mentioning his/her family ties with personnel that is already working in one of the companies.

5 Corporate Social Responsibility

At FLORIDA PRODUCTS, S.A., we are committed to the economic, social, and environmental development of the societies where we operate.

This commitment starts with our personnel since we know that their participation is essential for achieving the goals that have allowed our expansion and growth as an organization, hand in hand with the comprehensive development of our employees.

We care about executing our activities by respecting the environment, by complying with the voluntarily acquired rules, regulations, and commitments. We act in such a way that the environmental impact of our professional activity is the least possible.

We promote proper management of waste related to our activity, and we promote programs for reducing, reusing, and recycling them.

6 Complaint Channels and Non-retaliation Policy

Any contributor that is aware or suspects that the guidelines of this code, the regulations of the company and/or the legislation of the country have not been fulfilled, should immediately inform it to the Human Talent area and to its immediate leadership by providing the information that supports the complaint.

The immediate leadership and the Human Talent management area are responsible for performing a proper investigation and for involving the pertinent parties, in order to execute the due process. In addition, a written record of the complaint and the documentation generated from the case must be kept.

The identity of the contributor who reports an alleged infringement will be treated confidentially, unless otherwise indicated by the applicable legislation.

FLORIDA PRODUCTS, S.A. will not tolerate retaliation against anyone who makes a report in good faith. In case the person who makes the complaint considers that this is happening, he/she should inform it to Human Talent as soon as possible.

The personnel that makes any false or malicious complaint could be subject to disciplinary sanctions.

6.1 Responsibilities of the parties

General Directorate / Senior Management

They should ensure that all the personnel know and comply with this Code, as well as with the internal provisions established by the company in this regard. Additionally, they should ensure that suppliers, current and potential business partners, within their area of responsibility, have been verified and authorized pursuant to the internal regulations. They should address doubts about the interpretation and content of this Code of Ethics.

Leaders / Employees

They should know and comply with the Code of Ethics of FLORIDA PRODUCTS, S.A., as well as with the corporate policies and guidelines. They should sign the Letter of Commitment regarding its compliance.

Those employees in charge of hiring third parties or executing operations, on behalf of FLORIDA PRODUCTS, S.A., with business partners, intermediaries, or suppliers, should verify that the third party in question complies with all provisions required by the company, with the credentials, and supporting documents, as well as with a solid reputation of business integrity.

Human Talent Management

It is responsible for informing, disseminating, and training about this Code of Ethics to all the personnel. It should ensure that the personnel new to the organization have had their due induction to it and regularly reinforce it. A copy should be given to each contributor or placed in a shared site easily accessible to everyone. Additionally, it should participate in investigations in case of non-compliances.

6.2 Sanctions

The personnel and/or representatives that do not comply with this code are subject to disciplinary sanctions, including dismissal without employer liability. All this pursuant to the legislation of the country and under the legal principles of proportionality and reasonableness.

Moreover, they can be subject to individual criminal and/or civil actions in the corresponding jurisdictions.

6.3 Formation of the Ethics and Conduct Committee.

Name	Job description	Area
Jhonny Valverde	Maintenance Technician	Worker's representative
Johanna Vargas	Production Clerk	Worker's representative
Alberto Gurdian	General Manager	Employer's representative
Carla Calderón	Quality Manager	Employer's representative
Gabriela Bolaños	Human Talent Manager	Employer's representative

6.3.1. Committee Function.

Promote a culture based on the responsible behavior of all professionals of Florida Products, regardless of their hierarchical level and the place where they work.

Analyze and intervene in cases of complaints received through the channels established for this purpose.

Verify the application of the disciplinary procedure in case of non-compliances with the principles and commitments included in the Code.