

SLOW

Regenerative Cocoa & Coffee

Business Ethics and Integrity Policy

Slow's governing commitment to ethical conduct, anti-corruption, conflicts of interest, and responsible governance

Document Code	GOV-POL-01
Document Title	Business Ethics and Integrity Policy
Document Type	Topic Policy (Tier 3)
Tier	Tier 3 — Topic Policies
Version	1.0
Status	Approved
Effective Date	2026
Next Review Date	2029
Owner	Chief Impact Officer (CIO)
Approver	Chief Executive Officer (CEO)
Geographic Scope	All Slow employees, contractors, directors, officers, and business partners globally
Standards Alignment	UN Global Compact (Principle 10), OECD Guidelines for Multinational Enterprises, ISO 37001, B Corp, EcoVadis

1. Policy Statement

Slow is committed to conducting its business with integrity, honesty, and the highest ethical standards. This Policy establishes our governing commitment to ethical conduct across all operations and business relationships, and sets the framework within which GOV-POL-02 (Anti-Bribery and Corruption), GOV-POL-03 (Conflict of Interest), and GOV-POL-04 (Data Protection and Privacy) operate.

Slow's reputation rests on the trust of the farmers, communities, employees, customers, and partners with whom we work. Unethical conduct -- including bribery, corruption, undisclosed conflicts of interest, or falsification of records -- is prohibited without exception and is incompatible with Slow's mission and values.

2. Scope

This Policy applies to:

- All Slow employees, directors, officers, contractors, and interns globally.
- All business partners, suppliers, agents, and intermediaries acting on Slow's behalf.
- All Slow-owned farms, processing facilities, and offices in all countries of operation.

Where business partners cannot or will not meet the standards in this Policy, Slow will seek to engage and remediate before considering termination of the relationship.

3. Guiding Instruments

This Policy is grounded in:

- UN Global Compact Principle 10 (Anti-Corruption).
- OECD Guidelines for Multinational Enterprises -- Chapter VII (Combating Bribery, Bribe Solicitation and Extortion).
- ISO 37001 Anti-Bribery Management Systems (as a reference standard).
- UK Bribery Act 2010 and US Foreign Corrupt Practices Act (FCPA) as applicable to Slow's operations and business relationships.

4. Core Commitments

4.1 Integrity in All Business Conduct

Slow expects all employees and business partners to act with integrity in every interaction. This means:

- Being honest and transparent in all communications, contracts, and reports.
- Never misrepresenting Slow's products, services, impact claims, or financial position.
- Maintaining accurate and complete business records at all times.
- Never falsifying, altering, or destroying records required for regulatory, audit, or legal purposes.

4.2 Zero Tolerance for Bribery and Corruption

Slow prohibits all forms of bribery and corruption. This is addressed in full in GOV-POL-02 Anti-Bribery and Corruption Policy. Key principles are:

- No Slow employee or business partner may offer, give, request, or accept bribes, kickbacks, or corrupt payments in any form.
- Facilitation payments are prohibited even where customary in a given jurisdiction.
- Gifts and hospitality are permitted only within the limits set in GOV-POL-02.

4.3 Conflicts of Interest

Slow employees and directors are expected to make decisions in the best interests of Slow and its stakeholders, free from personal financial or relational interests that could compromise their judgment. This is addressed in full in GOV-POL-03 Conflict of Interest Policy. Key principles are:

- All actual, potential, or perceived conflicts of interest must be disclosed promptly.
- Annual conflict-of-interest disclosures are collected from all staff.
- Undisclosed conflicts of interest are treated as serious misconduct.

4.4 Fair Competition

Slow competes fairly and lawfully. Slow does not engage in anti-competitive practices including price-fixing, market allocation, bid-rigging, or abuse of a dominant position. Slow complies with all applicable competition and antitrust laws in each jurisdiction in which it operates.

4.5 Accurate Records and Financial Reporting

Slow maintains books and records that accurately and fairly reflect all transactions. Internal controls are maintained to ensure accuracy and to prevent fraud. No off-book accounts, secret funds, or undisclosed transactions are permitted.

4.6 Political Activities

Slow does not make political contributions on behalf of the company to political parties, candidates, or campaigns. Employees may participate in personal political activities in their private capacity, but must not imply Slow's involvement or use company resources for political purposes.

4.7 Protecting Whistleblowers

Slow is committed to maintaining an environment where concerns can be raised safely and without fear of retaliation. The grievance and whistleblower channel is described in GOV-POL-05 and GOV-SOP-01. Retaliation against anyone who raises a genuine concern in good faith is itself a serious violation of this Policy.

4.8 Business Partner Expectations

Suppliers, agents, intermediaries, and other business partners acting on Slow's behalf are required to uphold equivalent standards of ethical conduct. Business partners sign the Supplier Code of Conduct (SUP-POL-02), which incorporates these requirements. Slow does not use intermediaries as a means of circumventing this Policy.

5. Governance

The CIO owns this Policy and is responsible for its implementation and review. Topic-level accountability for specific governance domains (anti-bribery, conflicts of interest, data protection, grievances) sits with the relevant document owners as specified in MGT-01 Impact Governance Charter.

The HR Manager owns the grievance intake and investigation function and manages the Conflict of Interest disclosure process on behalf of the CIO. The CEO holds conflict-of-interest disclosures from the CIO and senior leadership.

6. Implementation

This Policy is operationalised through:

- GOV-POL-02 Anti-Bribery and Corruption Policy.
- GOV-POL-03 Conflict of Interest Policy.
- GOV-POL-04 Data Protection and Privacy Policy.
- GOV-POL-05 Grievance and Whistleblower Policy.
- GOV-SOP-01 Grievance Mechanism SOP.
- Annual training per MGT-06 Training and Competency Matrix.
- Annual COI disclosure process per GOV-POL-03.

Evidence records:

- GOV-FRM-01 COI Disclosure Register.
- GOV-FRM-02 Grievance Log and CAP Tracker.
- GOV-FRM-03 Anonymous Reporting Form.

7. Non-Compliance

Breaches of this Policy are investigated by the HR Manager (or escalated to the CEO where the HR Manager or senior leadership is implicated). Depending on severity, consequences may include corrective action plans, suspension, termination of employment or contracts, and referral to law enforcement where required by law.

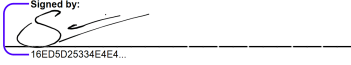
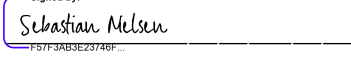
Non-compliance is classified per FWK-01 Section 6.4. Bribery, fraud, and falsification of records are Critical non-conformances requiring immediate escalation to the CIO and CEO.

8. Revision History

Version	Date	Author	Description of Changes
1.0	2026	Chief Impact Officer	Initial release as Tier 3 Topic Policy. Establishes the governing framework for Slow's ethics and

			integrity commitments, within which GOV-POL-02 through GOV-POL-05 operate as topic-specific policies.
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Sign-Off

Role	Name	Signature & Date
Chief Impact Officer	Sabrina Mustopo	 Signed by: _____ 16ED5D25334E4E4... Date: <u>5/29/2026</u>
Chief Executive Officer	Sebastian Nielsen	 Signed by: _____ F57F3AB3E23746F... Date: <u>5/31/2026</u>