



AGRINET

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CODE OF BUSINESS CONDUCT AND ETHICS

JUNE 2023

U3 AGRINET
("U3 AGRINET")

CODE OF BUSINESS CONDUCT AND ETHICS

I. PURPOSE OF THIS CODE

The Code of Business Conduct and Ethics ("Code") is intended to document the principles of conduct and ethics to be followed by U3 AGRINET Employees, Officers, Directors, and Contractors (each as defined in schedule "A"). Its purpose is to:

- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflict of interest between personal and professional relationships.
- Promote avoidance of conflict of interest, including disclosure to an appropriate person of any material transaction or relationship that reasonably could be expected to give rise to such a conflict.
- Promote full, fair, accurate, timely and understandable disclosure in reports and documents that U3 AGRINET files with or submits to third parties and other public communication made by U3 AGRINET
- Promote compliance with applicable government laws, rules, and regulations.
- Promote prompt internal reporting to an appropriate person of violation of this code.
- Promote accountability for adherence to this code.
- Provide guidance to Employees, Officers, Directors, and Contractors to help them recognize and deal with ethical issues.
- Provide mechanism to report unethical conduct, and
- Help foster U3 AGRINET's longstanding culture of honesty and accountability.

U3 AGRINET expects all its Employees, Officers, Directors, and Contractors to comply and act in accordance, always, with the principles stated above and the more detailed provisions provided hereinafter. Violation of this code by an Employee, Officer, Director, or Contractor are grounds for disciplinary actions up to and including, but without limitation, immediate termination of employment, directorship, or contract. Reference to U3 AGRINET or the Company herein refer collectively to U3 AGRINET and all its associate entities (as defined in schedule "A").

II. WORKPLACE

a. Discrimination, Harassment and Workplace Violence

Discrimination, harassment, and workplace violence are illegal and will not be tolerated by U3 AGRINET. The prohibition against discrimination, harassment and workplace violence includes conduct at the Company's Offices, operations sites as well as any other company-related place or event. Discrimination, harassment, and workplace violence through indirect methods of communication such as telephone calls or emails is also prohibited.

Discrimination and Harassment

U3 AGRINET fosters a work environment in which all individuals are treated with respect and dignity. U3 AGRINET is an equal opportunity employer and does not permit its representatives to discriminate against employees, officers, directors and contractors or potential Employees, Officers, Directors, and Contractors. Discrimination includes any behavior, which degrades an individual, including but not limited to, any distinction, imposition of a burden, withholding of benefits or preferential treatment based on race, color, religion, sex, national origin, age, disability. It also includes any other category protected by Ghana laws or local laws and regulations applicable in the jurisdiction where such employees, officers, directors are located. U3 AGRINET will make reasonable accommodation for its Employees, Officers, Directors, and Contractors in compliance with applicable laws and regulations. U3 AGRINET is committed to actions and policies to ensure fair employment, including equal treatment in hiring, promotion, training, compensation, termination, and corrective actions. U3 AGRINET will take disciplinary actions against an Employee, Officer, Director, or Contractor who is found to have contravened the Company's prohibition against discrimination.

U3 AGRINET will not tolerate harassment of its Employees, Officers, Directors, or Contractors or any other person involved in a business relationship with U3 AGRINET and will take disciplinary actions against any Employee, Officer, Director, or Contractor who is found to have contravened the company's prohibition against harassment. Harassment is any vexation conduct or comments, which is known or ought to reasonably be known to be unwelcome or offensive or create an intimidating or hostile work environment. Harassment can be a onetime occurrence or can be ongoing. The definition of harassment includes sexual harassment.

Examples of behavior, which may be considered discriminatory, or harassment include, but are not limited to:

- a. Unwelcome remarks, jokes, taunts, suggestions, slurs or speculations about a person's culture, ethnicity, ancestry, age, or other prohibited grounds of discrimination, or about a person's body, attire, or sex.
- b. Offensive or demanding posters, graffiti, drawing or cartoons.
- c. Unwelcome or offensive sexual advances, requests, comments, or noises.
- d. Demands for sex favors in exchange for employment advantages, promises of employment advantages, or the threat of withdrawal of those advantages.
- e. Unwelcome physical conduct or gestures of a sexual nature including suggestive or persistent staring and unnecessary contact such as touching, pinching, or jostling; and
- f. Persistent unwanted attention or contact after the end of a consensual relationship.

Workplace Violence

Workplace Violence is illegal and is the attempted or actual exercise of any physical force that causes or may cause physical injury to a person, and any threats, which give a person reasonable ground to belief he or she is at risk of physical injury.

Examples of behavior, which may be considered workplace violence, include, but are not limited to.

- a. Physical attacks such as hitting, shoving, pushing, or kicking.
- b. Verbal or written threats, including any expression of intent to inflict harm; and
- c. Bullying, teasing or other aggressive behavior which may lead to physical attacks or threats.

Weapons

No weapon of any kind will be tolerated in the workplace unless such are for U3 AGRINET Property security purposes and then only after authorization by the Chief Executive officer (CEO) or his/her delegate.

Responsibilities

U3 AGRINET is committed to preventing discrimination, harassment, workplace violence before inappropriate behavior occurs, and to addressing, any complaints related to these matters on a timely basis. Accordingly, supervisors and managers are responsible for:

- Providing a safe workplace, free from discrimination, harassment, and violence.
- Immediately report any allegation of discrimination, harassment, and workplace violence in accordance with the procedures found in section VIII- "Using this code and reporting violations".

- Identifying any workplace risk factors associated with discrimination, harassment, or workplace violence.
- Implementing appropriate measures to prevent and protect against discrimination, harassment, and workplace violence.
- Where appropriate, provide training to employees, officers, directors in respect of discrimination, harassment, and workplace violence.

All U3 AGRINET representatives are responsible for ensuring that their own behavior is free from discrimination, harassment, and workplace violence. Employees, Officers, Directors, and Contractors are also responsible for reporting any incidence of discrimination, harassment, and workplace violence of which they become aware, regardless of whether such person is the target of such behavior.

b. Substance Abuse

U3 AGRINET is committed to maintaining a safe and healthy environment free of substance abuse.

Employees, officers, directors, and contractors must not

- i. Consume alcoholic beverages in quantities that affects work performance or impair their judgement during work hours,
- ii. Consume, provide, or serve alcoholic beverages in U3 AGRINET's premises except when approved by the CEO.
- iii. Consume, possess, sell, or distribute illegal substances in U3 AGRINET's premises at any U3 AGRINET functions or at any other time when you could be identified as a U3 AGRINET employee, officer, director, or contractor.

c. Employment of family Members

Employment of more than one family member at U3 AGRINET operations site or office is permissible but the direct supervision of one family member by another is not permitted unless authorized by the CEO. Except for summer and co-opt students, indirect supervision of family member by another is also discouraged and requires the prior approval of the CEO or his or her respective delegates. If allowed any personnel actions (including for example promotion or change in employment responsibilities) affecting that employee must also be reviewed and endorsed by the forenamed executive.

d. Employee privacy and personal information

U3 AGRINET believes in taking steps to protect the privacy of its employees, officers, directors and contractors and others with whom U3 AGRINET has business relations. U3 AGRINET will not interfere in the personal of such individuals unless their conduct impairs work performance or adversely affects the work environment or reputation of U3 AGRINET.

U3 AGRINET limits the collection of personal information to that which is necessary for the business, legal, security or contractual purposes and collection of personal information is to be conducted by fair and lawful means with the knowledge and consent of the individual from whom the information is being collected.

Access to employee personal and medical records and the information contained therein shall be limited to those with a need to know for legitimate business purposes. All employees have the right to see their own personal record. Personal information shall not be used or disclosed for purposes other than those for which it was collected, except with the knowledge and consent of the individual or as required by law.

Personal information shall be retained only as long as necessary for the fulfilment of those purposes and should be kept sufficiently accurate, complete, and up to date to minimize the possibility that inappropriate information may be used or disclosed. U3 AGRINET and its representatives will observe obligations of confidentiality and non-disclosure of personal information, including information of its employees, officers, directors and contractors and other persons with whom U3 AGRINET has a business relationship, with the same degree of diligence that its Employees, Officers, Directors, and contractors are expected to use in protecting confidentiality information of U3 AGRINET.

U3 AGRINET is responsible for personal information in its possession or custody, including information that has been transferred to third party for possession, and all Employees, Officers, Directors, and Contractors shall adhere to U3 AGRINET's policies and procedures in place to protect personal information against loss or theft, as well as unauthorized access, disclosure, copying, use or modification. U3 AGRINET and all its Employees, Officers, Directors, and Contractors shall also comply with all applicable laws regulating the disclosure of personal information, including the ***data protection act 2012 (act 843) of Ghana***.

III. ENVIRONMENT, HEALTH, AND SAFETY

a. Environment

U3 AGRINET is committed to sound environmental management. It is the intent of U3 AGRINET to conduct itself in partnership with the environment and community at large as a

responsible and caring corporate citizen. U3 AGRINET is committed to managing all phases of its business in a manner minimizing any adverse effects of its operations on the environment. U3 AGRINET and its Employees, Officers, Directors, and Contractors shall fully conserve energy resources possible consistent with laws and regulations in regions where we operate. Employees must immediately advise their manager of any non-compliance or suspected non-compliance with any applicable environmental laws or regulations.

b. Health and Safety

U3 AGRINET is committed to providing a healthy and safe workplace in compliance with applicable laws, rules, and regulations. Employees must be aware of the safety issues and policies that affect their jobs, other employees, and the community in general. Managers upon learning any of the circumstances affecting the health and safety of the workplace or the community, must act immediately to address the situation. Employees must immediately advise their managers of any workplace injury or any circumstance presenting a dangerous situation to them, other co-workers, or the community in general, so that timely corrective action can be taken.

IV. THIRD PARTY RELATIONSHIP

a. Conflict of interest

Employees, Officers, Directors, and Contractors are required to act with honesty and integrity and to avoid any relationship or creativity that might create, or appear to create, a conflict between their personal interests and the interests of U3 AGRINET.

Conflict of interest arise where an individual's position or responsibilities with U3 AGRINET present an opportunity for personal gain apart from the normal rewards of employment, officership, directorship or other business relationship. The also arise Employee's, Officer's, Director's, or Contractor's personal interest are inconsistent with those of U3 AGRINET and create conflicting loyalties. Such conflicting loyalties can cause Employees, Officer, Director, or Contractor to give preference to personal interest situations where corporate responsibilities should come first. Employees, Officers, Directors, and Contractors shall perform the responsibilities of their positions based on what is in the best interest of U3 AGRINET and free from influence of personal considerations and relationships.

Employees, Officers, Directors, and Contractors shall not acquire any property, security, or business interest which they know that U3 AGRINET is interested in acquiring. Moreover, based on such advanced information, Employees, Officers, Directors shall not acquire any property, security or business interest for speculation or investment.

Employees must disclose promptly in writing a possible conflict of interest to their manager, or if the manager is involved in a conflict of interest, to the CEO or his or her delegate. Officers and directors should disclose, in writing, any conflict of interest (or possible conflicts of interest) to the chief CEO and the chairman of the audit committee.

b. Gifts and Entertainment

Employees, Officers, Directors, or their immediate families shall not use their position with U3 AGRINET to solicit any cash, gift, or free services from U3 AGRINET's customer, supplier, or contractor for their personal or immediate family or friend's benefit. gifts or entertainments from others should not be accepted if they could be reasonably considered to be extravagant for the employee, officer, or director who received it, or otherwise improperly influence U3 AGRINET's business relationship with or create an obligation to a customer, supplier, or contractor. The following are guidelines regarding gifts and entertainments:

- Normal gifts and entertainment, such as logo items, pens, calendars, caps, shirts, and mugs are acceptable.
- Reasonable invitations to business-related meetings, conversations, conferences or product, training seminars may be acceptable.
- Invitations to social, cultural or sporting events or similar trips may be accepted if the cost is reasonable and your attendance serves a customary business purpose such as networking (e.g. meals, holiday parties and tickets)
- Invitation to golfing, fishing, sports events, or similar trips that are usual and customary for your position within U3 AGRINET and the industry and promote good working relationship with customers, suppliers, and contractors may be accepted and provided that, in the case of employees, they are approved in advance by your manager.

c. Competitive Practices

U3 AGRINET firmly believes that fair competition is fundamental to the continuation of the free enterprise system. U3 AGRINET complies with and supports laws which prohibit restraints of trade, unfair practices, or abuse of economic power.

U3 AGRINET will not enter arrangements that unlawfully restricts its ability to compete with other businesses, or the ability of any other business organization to compete freely with U3 AGRINET. U3 AGRINET policy also prohibits Employees, Officers, Directors, and contractors from entering or discussing any unlawful arrangement or understanding that may result in unfair business practices or anticompetitive behavior.

d. Supplier and Contractor Relationship

U3 AGRINET will select its suppliers and contractors in a non-discriminatory manner based on the quality, price, delivery and supply of goods and services. Selection of suppliers and contractors must never be based on personal interest or the interest of family members or friends.

Employees should inform their managers (who should report the issue to the CEO or his delegate) and officers, Directors and contractors should inform the CEO and the audit committee chairman, of any supplier and contractor relationship that create a conflict of interest (or possible conflict of interest). It is the company's policy to treat all competing suppliers and contractors on a merit basis.

U3 AGRINET will only deal with suppliers and contractors who comply with the applicable legal requirement and any U3 AGRINET standards relating to labour, environment, health and safety, intellectual property rights, improper payment, or inducements to public or government officials and prohibition against child pr force labour.

Confidential information received from a supplier or contractor shall be treated as if it were U3 AGRINET's confidential information (see 'Company confidential information'). Confidential information shall not be disclosed to the supplier until an appropriate confidentiality agreement has been signed by the supplier or contractor.

Use of U3 AGRINET's name or intellectual property by a supplier or contractor requires approval in writing by the CEO or his delegate. U3 AGRINET shall not use the name or intellectual property of a supplier or contractor without the supplier or contractor's consent in writing.

e. Public Relations

U3 AGRINET's responsibility for all public relations, including all contact with the media, is governed by U3 AGRINET disclosure, confidentiality, and insider trading policy. Unless you are specifically authorized under the disclosure, confidentiality, and insider trading policy to represent U3 AGRINET to the media, you may not respond to inquiries or requests for information. This includes newspapers, magazines, trade publications. Radio and television as well as any other external sources requesting information about U3 AGRINET. If the media contact you about any topic, immediately refer the call to one of the individuals authorized to respond under the disclosure policy.

Employees, Officers, Directors, and Contractors must be careful not to disclose confidential information (defined below in section VI. (a)-Confidential and proprietary information and

trade secrets) through public or casual discussions with the media or others or through social media channels.

f. Government relations

Employees, Officers, Directors, and contractors may participate in the political process as private citizens. It is important to separate personal political activities and U3 AGRINET's political activities, if any, to comply with the appropriate rules and regulations relating to lobbying or attempting to influence government officials. U3 AGRINET will not reimburse Employees, officers, directors for money or personal time contribution to political campaigns. In addition, Employees and officers may not work on behalf of a candidate's campaign while at work or at any time use U3 AGRINET's facilities for that purpose unless approved by the CEO or his delegate.

U3 AGRINET's dealings with public officials are to be conducted in a manner that will not compromise the integrity or impugn the reputation of any public official or U3 AGRINET. Participation, whether directly or indirectly, in any bribes, kickbacks, improper profit-sharing arrangements, illegal gratuities, or improper inducements or payments to any public official is expressly forbidden, notwithstanding that they might further U3 AGRINET's business interest. The restriction in this paragraph applies to U3 AGRINET's operation around the world, where such practices may be a way of doing business or necessary in a particular country in question.

It is an offence under the anti-bribery provisions of anti-Corruption legislations in Ghana such as the Whistleblower Act 2006 (Act 720), Office of the Special Prosecutor Act 2017 (Act 959), Witness Protection Act, 2018 (Act 975) and the Right to Information Act 2019 (Act 989) to make payment, gifts, or benefits, whether directly or indirectly through a third party acting on U3 AGRINET's behalf, to a public official in order to induce favorable business or some other advantages in the course of business. Note that the term public official is very broad and includes low ranking employees of government or a government-controlled entity, political parties, and candidates for political office.

Small "facilitation payments" (as defined in the legislations) intended to secure a routine business service or have routine administrative actions performed by public officials, such as obtaining phone service or police protection, may be made to public officials unless prohibited the relevant jurisdiction. In addition, it is a defense to the anti-bribery provisions in the legislation that payment, gifts, or benefits were made to pay reasonable expenses incurred in good faith by or on behalf lawful under written laws of the country directly related to the execution or performance of the contract between U3 AGRINET and the state for which the official performs duties or functions.

Many jurisdictions outside Africa have implemented similar anti-bribery legislation which may apply to U3 AGRINET operations.

Understanding the difference between a permitted payment and an illegal bribe is important and may require careful analysis. Accordingly, if you are in doubt about the legitimacy of a payment to be made directly or indirectly through third parties to officials or employees of governments, or their agencies or instrumentalities (including government monopolies), refer the matter to the CEO or his delegate. Moreover, all approved arrangements must be documented in accordance with U3 AGRINET legal and accounting requirements and business practices. In addition, U3 AGRINET, its Employees, Officers, Directors, and Contractors are strictly prohibited from attempting to influence any person's testimony in any manner whatsoever in court of justice or any admirative tribunal or other government bodies.

g. Directorships

Employees and officers of U3 AGRINET shall not act as directors or officers of any other corporate entity or organization, public or private, without the prior written approval of the CEO or his delegate. Directorship or officership with such entities authorized unless they are in the best interest of U3 AGRINET. The CEO or his delegate may provide the authorization for directorship that are necessary for business purpose or for directorship with charitable organizations or entities that will further U3 AGRINET profile in the community.

V. LEGAL COMPLIANCE

Employees, Officers, Directors, and Contractors are expected to always comply in good faith with all applicable laws, rules, and regulations.

Employees, Officers, Directors and Contractors are expected to comply with the disclosure, confidentiality, and insider trading policy, which requires timely disclosure of material information and mandates full, fair, accurate, understandable and timely disclosure in reports and documents filed with, or submitted to, regulatory authorities and other materials that are made available to the investing public, and all other policies and procedures applicable to them that are adopted by U3 AGRINET from time to time. A copy of the disclosure, confidentiality and insider trading policy is available from the CEO and any questions concerning policy may be directed to the CEO or his delegate.

Employees, Officers, Directors, and Contractors must cooperate fully with those persons (including the Director of Finance and Administration) responsible for preparing reports filed with the regulatory authorities and all other material available to the investing public to ensure those persons are aware in a timely manner of all information that is required to be disclosed. Employees, Officers, Directors, and Contractors should also cooperate fully with the independent auditors in their audits and in assisting the preparation of financial disclosure.

It is the policy of U3 AGRINET to fully cooperate with any appropriate government or regulatory investigation. A condition of such cooperation, however, is that U3 AGRINET be adequately represented in such an investigation by its own legal counsel. Accordingly, any time an Employee, Officer, Director, or Contractor receives information about a new government investigation or inquiry, this information should be communicated immediately to the CEO or Director of Finance and Administration. Some government dealings (for example, tax audits, audit and investigations from the Social Security and Insurance trust) can be handled by the employee responsible for such matters. However, if an Employee, Officer, Director, or Contractor believes that a routine audit may evolve into a more formal government investigation, the director of finance and administration should be contacted. If in doubt, an Employee, Officer, Director, or Contractor are encouraged to consult with the Director of finance and administration.

Employees, Officers, Directors, or Contractors should never, under any circumstance

- Destroy or alter any U3 AGRINET documents or records in anticipation of request for those documents from any government or regulatory agency or a court.
- Lie or make any misleading statements to any governmental or regulatory investigation (including routine as well as non-routine investigation); or
- Attempt to cause any U3 AGRINET Employee, Officer, Director, or Contractor or any other person, to fail to provide information to any government or regulatory investigator or to provide false or misleading information.

Should any government or regulatory inquiry be made through the issuance of a written request for information, such a request should immediately, and before any action is taken or promised, be submitted to the director of finance and administration. Oral inquiries and requests for documentation or information should also be directed to the director of finance and administration.

VI. INFORMATION AND RECORDS a. Confidentiality and Proprietary Information and Trade Secret

Employees, Officers, Directors, and Contractors may be exposed to certain information that is considered confidential by U3 AGRINET or may be involved in the design or development of new procedures related to the business of U3 AGRINET. All such information and procedures, whether the subject of copyright or patent, are the sole property of U3 AGRINET.

Employees, Officers, Directors, and Contractors may not disclosure to the public (including family member) information which might impair U3 AGRINETs competitive effectiveness, or which might violate the private rights of individuals, enterprises or institutions and are prohibited from discussing or disclosing to any third party any Confidential Information without authorization.

b. Financial Reporting and Records

U3 AGRINET requires that its financial records be accurate and complete. These records serve as a basis for managing our business and are crucial for meeting obligations to Employees, Customers, Investors and Others, as well as for compliance with regulatory, tax, financial reporting, and other legal requirements. Employees, Officers, Directors, and Contractors who make entries into business records or who issue regulatory or financial reports, have a responsibility to fairly present all information in a truthful, accurate and timely manner. No Employee, Officer, Director, and Contractor shall exert any influence over, coerce, mislead or in any way manipulate or attempt to manipulate the independent auditors of U3 AGRINET.

c. Record Retention

U3 AGRINET requires that its records be maintained in accordance with its Record Retention Policy and the laws and regulations regarding retention of business plans, receipts, policies, and communications, including hard copy, electronic, audio recording, microfiche and microfilm files whether maintained at work or at home. U3 AGRINET prohibits the destruction of or tampering with any records, whether written or in electronic form, where U3 AGRINET is required by law or government regulation to maintain such records or where it has reason to know of a threatened or pending government investigation or litigation relating to such records.

VII. U3 AGRINETs ASSETS

a. Use of U3 AGRINET Property

The use of U3 AGRINET property for personal profit or any unlawful or unauthorized personal or unethical purpose is prohibited. U3 AGRINET Information Technology, intellectual property, buildings, land, equipment, machines, software, and cash must be used only for business purposes except as provided by U3 AGRINET policy or approved your manager.

b. Destruction of Property and Theft

No Employees, Officer, Directors, and Contractors shall intentionally damage or destroy the property of U3 AGRINET or any other person or commit theft.

c. Fraud

No Employees, Officer, Directors, and Contractors shall commit any fraud against or involving U3 AGRINET or any third party in a business relationship with U3 AGRINET. Fraud includes, but is not limited to, misappropriation of funds, securities, supplies or other assets; improper handling or reporting of monetary or financial transactions; profiteering as a result of insider knowledge of company activities; disclosing confidential and proprietary information to third parties; disclosing actual or contemplated securities activities of the company; accepting or seeking anything of material value from contractors, vendors or other service providers except as permitted by this Code; destruction, removal or inappropriate use of records, furniture, fixtures and equipment; or any related activity.

d. Intellectual Property

Employees, Officer, Directors, and Contractors are prohibited from reproducing, distributing, or altering copyrighted material without permission of the copyright owner or its authorized agents.

e. Information Technology

U3 AGRINET information technology systems, including computers, e-mail, intranet and internet access, telephones and voice mail are property of U3 AGRINET; and are to be used primarily for business purpose. U3 AGRINET information technology systems may be used for minor or incidental personal messages provided that such use is kept at a minimum and is following U3 AGRINET policy.

Employees, Officers, Directors, and Contractors may any not use U3 AGRINET information technology systems to:

- Allow others to gain access to U3 AGRINETs information systems using your password or other security codes.
- Send harassing, threatening or obscene messages.
- Send chain letters.
- Access the internet for inappropriate use.
- Send copyrighted documents that are not authorized by a senior officer or
- Conduct personal commercial business.

VIII. USING THIS CODE AND REPORTING VIOLATION

It is the responsibility of all Employees, Officers Directors, and Contractors to understand and comply this code of business conduct and ethics, and all (both existing and new) Employees, Officers Directors are required to sign the applicable acknowledgement substantially in the form set out at the end of this code on an annual basis.

If you observe or become aware of an actual or potential violation of this code of business conduct and ethics or of any law or regulation, whether committed by U3 AGRINET Employees, officers, or directors or by others associated with U3 AGRINET, it is your responsibility to report the circumstances as outlined herein and to cooperate with any investigation by U3 AGRINET. This code of business conduct and ethics is designed to provide an atmosphere of open communication for compliance issues and to ensure that employees, officers directors and contractors and other U3 AGRINET representatives and agents acting in good faith have the means to report actual or potential violation.

For assistance with compliance matters and to report actual or potential compliance infractions, employees should refer to the reporting procedures set forth in the company's whistleblower policy, a copy of which is available from the Finance and administration and the company's website. Non-employees should refer to the reporting procedures at the company's website.

U3 AGRINET recognizes that matters relating to discrimination, harassment and workplace violence are often sensitive and that employees and others may be reluctant to report these matters. For such matters, in addition to the reporting mechanisms under the company's whistleblower policy, Employees, Officers directors and contractors may report incidents directly, verbally in writing to the CEO. Upon receiving any such reports, such person(s) must in turn report the matter in accordance with the reporting procedures set forth in the whistleblower policy. Employees, Officers Directors, and Contractors are reminded of their right to pursue alternative avenues of redress for any experience of discrimination, harassment, or workplace violence. In the case of discrimination or harassment. People may

file a complaint with the appropriate human rights agency. In the case of physical or sexual assault, the police should be contacted.

Following receipt of any complaints submitted hereunder, the CEO or his delegate will evaluate each matter so reported and will determine whether the matter should be investigated considering, among other factors, the identity of the alleged wrongdoer, the nature of the alleged wrongdoing, the severity of the alleged wrongdoing and the credibility of the allegation.

Following the completion of an investigation, the CEO or his delegate may take corrective disciplinary actions, if appropriate. Corrective disciplinary actions may range in severity considering, among other things, the nature and severity of the wrongdoing and whether the offender has previously been found to have been in violation of the code. Such corrective disciplinary actions may include, but not limited to, a written apology, counseling, reassignment of employment duties, suspension and termination of employment, seniority or status at the company will not be a relevant factor in determining the appropriate disciplinary action.

There will be no reprisals against any person for good faith reporting of compliance concerns or violation. Any Employees, Officers Directors and Contractors who believe that they are being subjected to retaliation for having made a report under the code, should report such retaliation in accordance with this code.

U3 AGRINET will not disclose without consent the name of any person who reports an incident under this code or the circumstance relating to any other person except where disclosure is necessary for the purpose of a full and fair investigation of the complaint.

U3 AGRINET recognizes that false or frivolous accusations can have serious detrimental effects. False accusations are considered a form of misconduct. If the company is satisfied that a false or frivolous accusation has been made, the person making such false or frivolous accusation may be subject to disciplinary action up to and including termination of employment.

Acknowledgement of Receipt and Understanding for New Employees, Officers, and Directors

I, (insert name) ----- hereby acknowledge having read the U3 AGRINET code of business Conduct and ethics and I fully understand its provisions and will always comply with the code.

Signature

Date

Acknowledgement of Receipt and Understanding for Existing Employees, Officers, and Directors

I, (insert name) ----- hereby acknowledge having read the U3 AGRINET code of business Conduct and ethics and I fully understand its provisions. I have not violated the provisions of the code and am not aware of any violation of the code by other persons within my area of responsibility.

Signature

Date

SCHEDULE "A"

PERSONS TO WHO CODE APPLIES

"Employees" means full-time, part-time, contract or secondment employees, student, or interns of U3 AGRINET or any of its associates or joint ventures where U3 AGRINET or the associate is the operator.

"Officer" means an officer of U3 AGRINET or its associates or any of their operation divisions including, without limitation, the chair or vice chair of the Board CEO or the board BOD of any associates.

"Directors" means directors of U3 AGRINET, including executive directors.

"Contractors" means independent contractors (who are engaged in an employee-like capacity) of the company or any subsidiary/associates of the company.