

Code of Conduct



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1. Letter From the Chairman and the Board of Directors

At Cono Group, we know that our reputation depends not only on the quality of what we produce, but on the integrity with which we act.

This Code of Conduct (the “Code”) defines the ethical and professional standards that guide our business. It reflects the values we stand for—commitment, integrity, trust, innovation, and excellence—and supports compliance with the laws, policies, and responsibilities that apply to all Cono Group operations in Argentina, Switzerland, and beyond.

We are proud to be signatories of the United Nations Global Compact and to undergo regular audits under the SMETA framework. These international commitments reinforce our efforts to build a responsible and ethical business.

Every employee—whether working in the field or sitting on the Board—has a shared responsibility to protect our culture and reputation. The Board sets the tone, promotes accountability, and ensures that the Code is embedded in our day-to-day decisions. But true leadership is not about hierarchy—living by our values is everyone's duty.

If something doesn't seem right, we encourage you to speak up. The Legal and Compliance Department is here to support you. We are fully committed to ensuring that every concern raised in good faith is addressed seriously, fairly, and without retaliation.

Thank you for reading the Code, for upholding the standards it represents, and for protecting what we have built—together.



Why do we
need a Code? ☒

We promote an ethical
and safe workplace ☐

We act with integrity and
do the right thing ☐

We take responsibility
towards others ☐

We communicate
responsibly ☐

We protect our
company's assets ☐

We are good
corporate citizens ☐



2. Why Do We Need a Code?

Our Code protects our values, our people, and our reputation.

It helps everyone at Cono Group act responsibly and speak up when something doesn't feel right.

2.1 Why this Code Matters

How we do business matters just as much as what we achieve. Our long-term success depends on the integrity of our decisions, behaviors, and culture - every day, in every location.

This Code defines the ethical and professional standards that guide our work and reflect our values - commitment, integrity, trust, innovation, and excellence. It also helps ensure compliance with applicable laws and policies across Cono Group AG and its subsidiaries.

More than a set of rules, the Code is a practical guide. It clarifies expectations, supports sound decision-making, and shows where to turn when something feels uncertain.

By living the Code, we protect each other, strengthen our business, and build trust with colleagues, partners, and communities.

2.2 Who Must Follow the Code

The Code applies to all employees of Cono Group AG and its subsidiaries, as well as to members of the Board of Directors when acting on the Group's behalf.

It also applies to anyone working on our behalf - such as contractors, consultants, agents, and temporary workers. We also expect our suppliers and service providers to uphold equivalent standards, as outlined in our Supplier Code of Conduct.

Living our values is a shared responsibility - regardless of role, function, location, or level of seniority.

2.3 Your Responsibility

You are expected to read, understand, and apply the Code in your daily work - and to ask for guidance when something is unclear.

If you are in a leadership role, you have additional responsibilities. Leaders must model ethical behavior, promote openness, and ensure their teams understand and follow the Code. They are also expected to foster a culture where individuals feel safe to speak up and act with integrity.

2.4 Making the Right Call

The Code can't cover every possible situation - but it can help you navigate uncertainty. When facing a decision, pause and ask yourself:

			
Is it legal and honest?	Does it align with Cono Group's values and policies?	Is it in the best interest of the company and our stakeholders?	Would I feel comfortable if this appeared in the news or on social media?

If you can confidently answer "yes" to all of these, your decision is likely appropriate. But if you're unsure - or something feels off - **stop and ask for help before you act.** Your Manager and the Legal and Compliance Department are here to support you. Making the right call is always better than making a fast one.

2.5 What Happens if the Code is Not Followed

Violating this Code - or the policies and laws it supports - may lead to serious consequences, including disciplinary action (up to and including termination of employment) or legal penalties, such as civil or criminal charges.

Inaction can also be a violation. If you become aware of serious misconduct and choose not to report it, you may be held accountable - depending on the circumstances and your role.



2.6 Reporting a Concern

We encourage everyone at Cono Group to speak up if they witness or suspect misconduct, violations of this Code, internal policies, or applicable laws and regulations.

Reports made in good faith - meaning with honest intent, even if the facts turn out to be incorrect - will always be treated seriously, confidentially, and fairly.

You may raise a concern through any of the following:

- Your Manager or Supervisor
- Human Resources or the Compliance Officer
- Any member of the Board of Directors

If you prefer to report anonymously or outside your reporting line, Cono Group offers confidential channels:

- Email: speakup@cono-group.com
- Anonymous web form: Accessible via our website and internal platforms

We strictly prohibit retaliation against anyone who reports a concern or participates in an investigation in good faith. For more details on available reporting channels and how investigations are handled, please refer to our Whistleblowing Policy.

2.7 Acknowledging the Code

You are required to confirm in writing that you have read, understood, and agreed to follow this Code. This acknowledgment is part of your onboarding and must be renewed annually as part of our compliance program.

2.8 Maintaining the Code

The Code of Conduct is reviewed and updated periodically to reflect changes in the law, our business, or industry standards. The Legal and Compliance Department is responsible for maintaining the Code and coordinating any updates, in consultation with Senior Management and the Board of Directors.

Significant changes are communicated to all employees. Continued adherence to the latest version of the Code is required.



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We take responsibility
towards others ☐

We communicate
responsibly ☐

We make our
commitments ☐

We respect the
environment ☐

3. We Promote an Ethical and Safe Workplace

We treat every person with dignity and respect. We value diversity, promote fairness, and foster a workplace where everyone feels safe and heard.

3.1 Respect, Dignity and Equal Opportunity

At Cono Group, we value the diversity of our people and the unique contributions that each individual brings. We are committed to maintaining a workplace where everyone is treated with dignity, respect, and fairness.

We fully embrace the human rights principles of the United Nations Universal Declaration of Human Rights. As a signatory to the UN Global Compact, we uphold its Ten Principles, including principles related to human rights, labor standards, environmental protection, and anti-corruption.

We do not tolerate any form of discrimination, harassment, or intimidation - whether based on race, age, gender, ethnicity, nationality, religion, disability, sexual orientation, or any other characteristic protected by law or international standards.

Employment-related decisions - including hiring, promotion, training, and termination - should be based on lawful, objective, and non-discriminatory criteria such as qualifications, performance, and experience.

We strictly prohibit all forms of forced labor, human trafficking, and child labor, and we are committed to ensuring safe, inclusive, and lawful working conditions. We respect the right to freedom of association, collective bargaining, and meaningful consultation.



Cono Group also ensures that compensation is fair and competitive, aligned with local labor markets and industry standards. We aim to create a culture where communication is open and every employee feels valued, safe, and heard.

If you witness or experience discrimination or harassment, we encourage you to report it through any of the available channels. You may report concerns through your Manager, Human Resources, or any of the confidential reporting channels.

3.2 Occupational Health and Safety

At Cono Group, we are committed to providing safe, healthy, and respectful working conditions for everyone. We comply with all applicable occupational health and safety laws and apply internal safety standards to promote a culture of prevention and care.

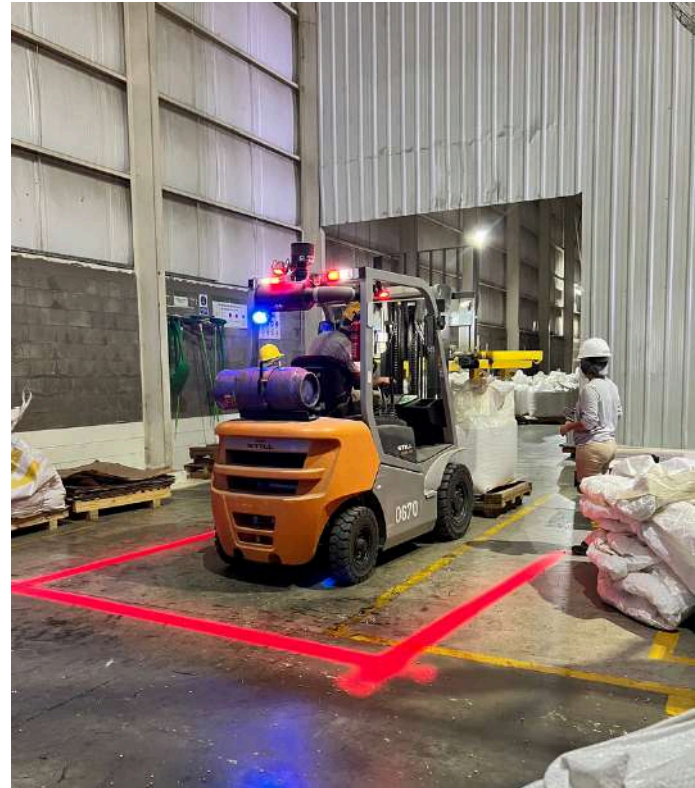
Workplace safety is a shared responsibility. You are expected to:

- Follow all applicable health and safety procedures.
- Take reasonable care of your own safety and the safety of others.
- Report any accidents, unsafe conditions, or incidents without delay

You must never perform tasks for which you are not trained or physically fit. Working under the influence of alcohol, illegal drugs, or misused medication is strictly prohibited.

You are not required to carry out any task that you reasonably believe to be unsafe or where risks are not properly controlled. If something feels unsafe, speak up immediately.

Leaders have a duty to foster a strong safety culture, ensuring their teams have the tools, training, and support needed to work safely. Our internal OHS programs, policies, and procedures follow national regulations and support continuous improvement through regular reviews, incident follow-up, and employee engagement.



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4. We act with integrity and do the right thing

We do what's right - even when no one is watching. Integrity means being honest, fair, and lawful in all our actions, decisions, and relationships.

4.1 Anti-bribery and Corruption

At Cono Group, we take a zero-tolerance approach to bribery and corruption. You must never offer, request, promise, or accept anything of value to improperly influence a decision, gain an unfair advantage, or expedite a process – whether directly or through a third party.

Corruption can take many forms. These include bribes, facilitation payments, kickbacks, excessive gifts or hospitality, politically motivated donations, personal benefits offered during tenders or audits, and the use of intermediaries to conceal unethical behavior.

Special care is required when dealing with public officials. No gift, favor, or courtesy may be offered to an official without prior written approval and full documentation. Site visits, inspections, and negotiations involving officials must follow our internal protocols.

If you hire or manage a third party – such as a customs broker, external consultant, or agent – you are responsible for ensuring they have been properly vetted, are subject to anti-corruption clauses, and remain fully transparent in their work. Do not engage anyone who resists oversight or requests informal arrangements.

All records must be accurate, complete, and truthful. We strictly prohibit off-the-books accounts, falsified expenses, or hidden payments of any kind.



You are expected to complete anti-corruption training, follow internal controls, and report any suspected misconduct. Retaliation against good faith reporting is never tolerated.

4.2 Gifts and hospitality

Gifts and hospitality can play a legitimate role in building professional relationships — but they must never compromise objectivity, create a conflict of interest, or appear to influence a business decision.

Modest gestures — such as reasonable meals, branded tokens, or event invitations — may be acceptable if they are lawful, infrequent, culturally appropriate, and aligned with our policy. However, certain items are always prohibited, including cash or cash equivalents (like gift cards), luxury items, and any benefit offered during tenders, audits, or regulatory engagements.

If the value of a gift or hospitality exceeds USD 30 / CHF 50 for gifts or USD 40 / CHF 60 for hospitality, it must be declared and approved in advance using the Gift and Hospitality Declaration Form. Items above this threshold must not be retained and should be surrendered for impartial handling.

Gifts or hospitality involving public officials always require prior written approval, regardless of value. Only symbolic or operationally justified gestures — such as a hosted lunch during a site inspection — are permitted under strict conditions.

If something is offered unexpectedly — for example, during a field visit or meeting — it may be accepted to avoid offense, but must be declared within five business days. The Legal and Compliance Department will determine the appropriate course of action.



All declarations are reviewed under the Gift and Hospitality Policy and logged in our official register. When in doubt, always ask before offering or accepting anything.

4.3 Donations and Sponsorships

Cono Group supports responsible donations and sponsorships that promote food security, education, and community development in the regions where we operate.

Contributions must:

- Serve a legitimate public interest
- Be directed to lawfully established organizations
- Be transparent, traceable, and free from personal, political, or commercial benefit

We do not allow contributions to individuals, informal groups, or causes that may improperly influence business decisions or regulatory outcomes.

If you are involved in reviewing or approving contributions, you must apply documented criteria and consult the Compliance Officer if uncertain. All approved donations and sponsorships must be properly logged and are subject to review under the Donations and Sponsorships Policy.

4.4 Political Engagements and Contributions

We do not make contributions to political campaigns, parties, candidates, or affiliated organizations—whether in cash, in-kind, or symbolic form.

You may support political activities in a personal capacity but must not use company time, branding, systems, or resources for these purposes. Participation in political events, conventions, or meetings must never involve the Company's name or imply endorsement.

All interactions with public officials or political figures must be lawful, transparent, and impartial. High-risk interactions—such as meetings with elected officials or regulatory discussions—require prior approval from Legal & Compliance and must be attended by two authorized representatives.

Political activity on behalf of Cono Group is not permitted unless expressly authorized by the Board of Directors.

4.5 Conflict of interests

At Cono Group, integrity means making decisions that serve the company's best interests – free from personal gain, bias, or competing loyalties.

A conflict of interest arises when personal, financial, or external relationships interfere – or appear to interfere – with your ability to act objectively, impartially, and in the best interest of the Company.

You must avoid situations that create actual, potential, or perceived conflicts of interest. If avoidance is not possible, the situation must be disclosed, reviewed, and transparently managed by the appropriate team.

We expect everyone at Cono Group to:

- Recognize and avoid situations that may create a conflict;
- Disclose all actual, potential, or perceived conflicts;
- Update disclosures if circumstances change;
- Cooperate with mitigation measures, such as recusal or reassignment;
- Seek guidance from Legal & Compliance when in doubt.

All disclosures are treated confidentially and reviewed fairly, in accordance with our Conflict of Interest Policy.

Examples of potential conflict of interests

Type	Example
Outside activities	Holding a second job, advisory role, or unpaid volunteer position that overlaps with Cono Group's interests.
Financial interests	Owning shares or economic stakes in Cono Group suppliers, customers, or competitors.
Close relationships	Hiring, supervising, or evaluating a family member, partner, or close friend—or participating in decisions that affect them.
Use of company assets	Using Cono Group data, systems, or facilities for personal benefit or for an external business interest.
Procurement and business deals	Being involved in selecting or approving suppliers, consultants, or partners with whom you have a personal connection.
Gifts and hospitality	Accepting or offering gifts, meals, or travel that could improperly influence business decisions.
Political or public roles	Holding political office or engaging in political activities that may conflict with Cono Group responsibilities.

4.6 Outside work and external work

Your role at Cono Group comes with responsibilities that must be carried out with integrity and focus. While we recognize that employees may engage in external roles or activities, these must never compromise your performance, loyalty, or the integrity of our business.

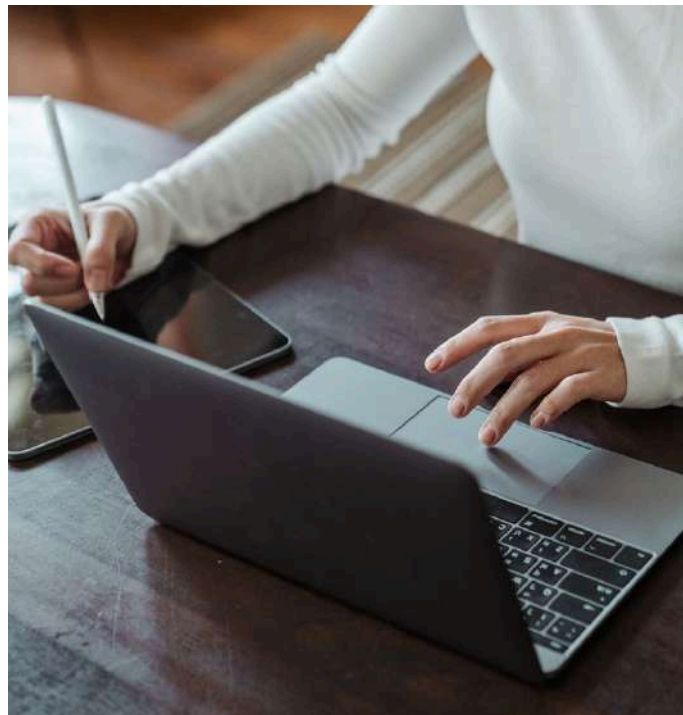
External activities—whether paid or unpaid—such as consulting, teaching, volunteer work, involvement in a family business, or board membership—are only acceptable if they are lawful, transparent, and free from actual or perceived conflicts of interest. These activities must not interfere with your responsibilities or involve the use of company resources, time, or confidential information.

Any material external activity must be declared in advance for review. An activity is considered material if it:

- Exceeds 4 hours per week;
- Generates more than 10% of your monthly salary; or
- Creates a potential legal, reputational, or operational risk..

You must not use your Cono Group job title, branding, or email in connection with any external activity to avoid the appearance of endorsement.

Declarations are reviewed under the Outside Work Policy and must be kept up to date. When in doubt, seek guidance before engaging in external activities.



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4.7 Free and fair competition

We are committed to competing fairly, honestly, and based on the merits of our products and services.

This means we never engage in practices that restrict or distort competition, such as:

- Agreeing on prices with competitors
- Dividing customers, markets, or territories
- Coordinating bids or tenders
- Sharing sensitive commercial information, such as pricing, margins, or sales strategies

These rules apply even in informal conversations or through third parties – including consultants, trade associations, or at industry events.

You must avoid any situation that could be perceived as an attempt to restrict fair competition. If you are unsure whether a discussion or activity is appropriate, ask before proceeding.

4.8 Trade rules and sanctions

Because we operate globally and use U.S. dollars in our transactions, certain activities may be subject to trade restrictions or sanctions laws — including those of Argentina, Switzerland, the European Union, the United States, and other jurisdictions.

We do not:

- Work with individuals or entities listed on sanctions lists
- Structure transactions to avoid sanctions or export controls
- Conceal the true origin, destination, or purpose of goods or payments

Always exercise caution when dealing with new customers, international payments, or export documentation. When in doubt, consult the Legal and Compliance team before proceeding.

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5. We take responsibility towards others

We honor our commitments and recognize that our work impacts others - from the quality of our products to how we treat partners and protect their data.

5.1 Product quality, safety and integrity

Our goal is to deliver food-grade products that meet rigorous standards for safety, quality, and legal compliance — including national regulations and internationally recognized frameworks such as BRCGS and GLOBALG.A.P., where applicable.

Customers and partners rely on us to provide safe, traceable, and consistently high-quality products, and we are fully accountable for upholding these standards.

We apply strict hygiene and traceability practices across both our farming and processing operations. Procedures are in place to prevent, detect, and respond to any food safety or quality risks, and employees are expected to report any concerns immediately.

We do not misrepresent the nature, origin, or quality of our products. All labels, certifications, and declarations must be accurate, lawful, and backed by appropriate documentation.

Integrity in what we sell is essential to maintaining the trust of our customers and complying with the standards that govern our work.

5.2 Business relationships

We engage with suppliers, co-growers, service providers, and customers in a professional, transparent, and respectful manner. Business terms must be clearly documented, commercially sound, and aligned with our policies — including the Supplier Code of Conduct.

We avoid any conduct that could be seen as misleading, exploitative, or improperly influenced. Employees must never accept side arrangements, hidden terms, or personal benefits in connection with third parties.

Any concerns involving unethical behavior, contractual disputes, or conflicts of interest must be reported to a manager or through the appropriate internal channel.

5.3 Data and confidentiality

We handle all third-party information — including client, supplier, and partner data — with care and discretion. This includes technical, commercial, and personal data in both digital and physical form. Use it only for legitimate business purposes and never share it outside the Company without proper authorization.

We are responsible for protecting traceability records, specifications, contracts, and documentation, in line with food safety, confidentiality, and data protection requirements. Any unauthorized use or suspected breach must be reported immediately.





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6. We communicate responsibly

We communicate responsibly — and represent our brand with care. Our words, actions, and visuals all reflect who we are.

6.1 Professional Communication

Everybody at Cono Group is expected to communicate responsibly and protect the Group's reputation, confidentiality, and legal standing — whether speaking internally, engaging with partners, or posting online.

Only authorized individuals may speak on behalf of the Group in public settings, including media interviews, conferences, and external communications. Sharing confidential information, internal plans, or unpublished materials without permission is strictly prohibited.

Even informal conversations or social media posts can influence how the Group is perceived. Whether you're in a meeting, replying to a message, or participating in an event, always communicate thoughtfully and respectfully.

6.2 Social Media and Digital Conduct

When using social media in a way that refers to or could be linked to Cono Group, you are expected to uphold the same standards of professionalism, discretion, and integrity that apply in the workplace.

Do not post internal information, brand images, or content that could harm the Group's reputation. This includes logos, internal photos, or proprietary materials — all of which require prior written approval from the Marketing and Communications Department before being shared.

If you mention your employment or role at Cono Group, include a clear disclaimer such as: *"Opinions are my own and do not reflect the views of Cono Group."*

Only authorized team members may manage or post on official social media accounts. All content must follow our brand guidelines, tone of voice, and comply with legal and privacy requirements—including appropriate handling of AI-generated or third-party content.

After leaving the Group, individuals must remove any public references to Cono Group and relinquish any administrative access to accounts, tools, or channels.

6.3 Proper Use of the Cono Group Brand

The Cono Group brand — including our name, logo, colors, typography, templates, and visuals — is a protected asset. Everyone is responsible for ensuring that it is used accurately and consistently in all contexts.

Only official templates and materials may be used for documents, communications, signage, packaging, and digital platforms. Altering logos, changing colors, stretching layouts, or creating unofficial versions is strictly prohibited.

Any new branded materials — such as merchandise, event signage, digital tools, or public-facing content — must be reviewed and approved in advance by the Marketing and Communications Department. No individual or department may create a new account, website, or digital platform using Cono Group branding without prior written authorization.

External partners, suppliers, or collaborators may only use the brand if explicitly authorized in writing, under clearly defined terms. Misuse of the brand may result in disciplinary or legal action and could compromise regulatory or certification compliance.



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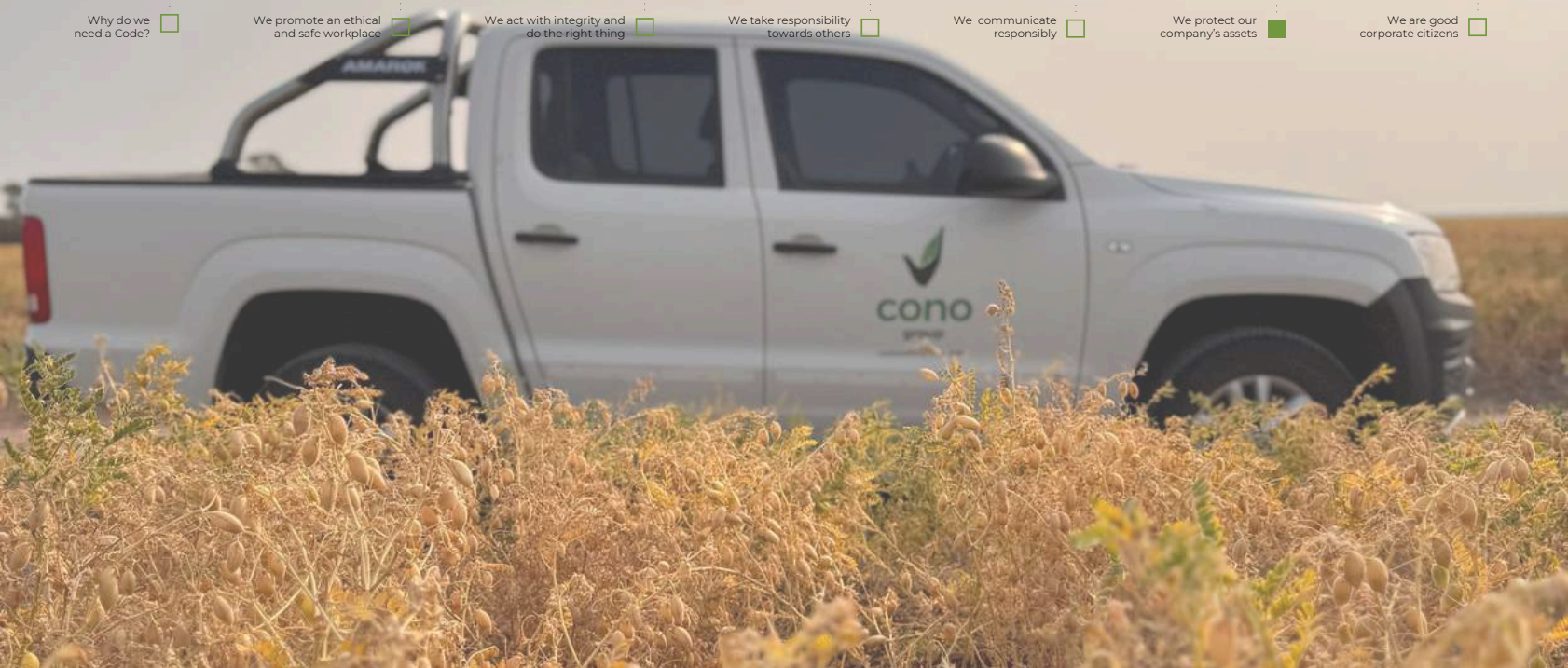
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7. We protect our Company's assets

We protect what drives our business – information, equipment, relationships, and trust. Every resource matters, and misuse can put the Company and our colleagues at risk.

7.1 Physical and operational assets

We are custodians of the Company's physical assets - including vehicles, machinery, equipment, tools, and facilities - which are essential for delivering our work safely and efficiently. These assets must be used exclusively for legitimate business purposes. Personal use is not permitted unless expressly authorized.

All assets must be properly recorded and tracked in the Company's fixed asset register or other approved systems. Any loss, damage, malfunction, or suspected misuse must be reported without delay so that appropriate corrective action can be taken.

Each of us is accountable for using Company assets responsibly, maintaining their condition, and safeguarding them against theft, negligence, or unauthorized access.



7.2 Acceptable use of IT and technology

Company technology - including computers, mobile devices, email, internet access, software applications, and internal systems - must be used solely for authorized business purposes. All use must reflect sound judgment, protect Company interests, and comply with internal policies.

You must not:

- Access, store, or share offensive, illegal, or inappropriate content
- Circumvent security controls or install unauthorized programs
- Use Company systems, data, or tools for personal gain
- Share passwords or allow others access to your account
- Use Company credentials for external or unapproved activities

Company systems may be monitored in accordance with applicable laws. You are expected to secure your devices, protect confidential information, and comply with all data protection and cybersecurity requirements. If unsure, ask before acting.

7.3 Intellectual property and confidential information

Cono Group's intellectual property- including trademarks, copyrights, patents, logos, and trade secrets - must be protected at all times. Confidential information includes business plans, financial records, pricing strategies, contracts, employee data, and other sensitive materials, whether written, verbal, or electronic.

This information must only be accessed or shared with authorized colleagues who require it to perform their work. Disclosure outside the Company is permitted only when there is a legitimate business need and a signed non-disclosure agreement is in place.

The obligation to protect Cono Group's intellectual property and confidential information continues after your employment ends. Responsibilities related to third-party data and confidentiality are addressed in Section 5.3.

7.4 Accurate books and records

Accurate and complete records are essential to ensuring transparency, informed decision-making, and compliance with legal and financial obligations. All records - financial, operational, or administrative- must be truthful, timely, and properly maintained.

Employees involved in preparing, approving, or handling records must comply with applicable laws, external regulations, and internal Company policies. Falsifying, misrepresenting, or concealing information is strictly prohibited.

You are also responsible for ensuring that records are stored, retained, and disposed of in accordance with Company procedures and any applicable legal requirements.

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8. We are good corporate citizens

We care for the land, the people, and the future. Being a responsible business means contributing positively to our communities and environment.

8.1 We are good corporate citizens

We are committed to protecting the environment and contributing to the communities where we operate.

We take active steps to reduce our environmental impact - improving soil health, managing water use, reducing greenhouse gas emissions, promoting biodiversity, and minimizing waste. Our approach to sustainable farming and processing is rooted in responsibility and long-term care for the land.

We also support local communities through partnerships with food banks, contributions to local schools, and other targeted initiatives that address local needs. These actions reflect our belief that responsible business includes creating shared value with the communities around us.

Our environmental and community commitments are tracked and documented in our Sustainability Report, ensuring transparency and accountability.





9. Legal Disclaimer

This Code of Conduct is a guiding framework. It does not create contractual rights or obligations and does not replace any applicable laws, collective agreements, or Company policies. Where more detailed policies, procedures, or laws apply, they take precedence.

Employees are expected to use sound judgment, seek guidance where needed, and comply with all related Company rules.

