



January 1, 2025

Per California Assembly Bill No. 3234, Bee Sweet Citrus, Inc. hereby declares the following:

Bee Sweet Citrus conducted a voluntary social sustainability audit on the morning of February 19, 2024, through the Sedex Members Ethical Trade Audit (SMETA) organization. SMETA is a non-governmental auditing agency that evaluates a company's operations in areas such as labor, health and safety, environmental impact, and business ethics.

Bee Sweet Citrus does not engage in or condone the use of child labor, and children will never be subjected to any workplace situations at any hours of operation at Bee Sweet Citrus.

A copy of the company's written policies regarding the subject can be found in the following pages. For additional information, please contact the Bee Sweet Citrus Human Resources Department at hrdepartment@beesweetcitrus.com.

Respectfully,

Jasmine Reynozo

Bee Sweet Citrus, Director of Human Resources



BEE SWEET BUSINESS ETHICS POLICY

1.0 OVERVIEW

Bee Sweet Citrus' ("The Company") Business Ethics Policy is an overview of our ethical standards and how ethics drive our decision-making. We are committed to integrity and dealing with all our vendors and customers. This document relates to all our values and it is our intent that all our employees, vendors and customers are aware of our expectation and follow it to the best of their ability.

2.0 DECLARATION OF INTENT

It is our policy to ensure the actions of our employees, contractors, managers and owners all operate at the highest level of ethical behavior.

3.0 SCOPE

The following standards of conduct are an integral part of our company and supply chain.

4.0 BUSINESS ETHICS

4.1 Compliance with Laws, Rules and Regulations

It is The Company's policy to be a good "corporate citizen." Wherever we do business, employees and managers of Bee Sweet are required to comply with all applicable laws, rules and regulations. Employees are also responsible for honoring and abiding by the contracts that we have entered into with other parties, including intellectual property licenses (e.g., software licenses related to software packages used in our business), confidentiality agreements, contracts with our customers and suppliers, and undertakings and any other commitments we may have. Any suspected or actual violations of any applicable law, rule, regulation or our contractual obligations or undertakings should be reported immediately to the HR department.

4.2 Conflicts of Interest

A conflict of interest occurs whenever our personal interests interfere in any way with our ability to perform our jobs objectively and in the best interests of Bee Sweet. In order for us to carry out our business effectively, we must be assured of our employees' undivided loyalty. Employees must therefore refrain from entering into relationships or transactions that might impair their judgment as to what is best for The Company. Even relationships that create the appearance of a conflict of interest should be avoided. We cannot circumvent these ethical standards by acting through someone else, such as a friend or family member (which includes our spouse, domestic partner, children, parents, in-laws, and siblings).



Any employee who is presented with a transaction or relationship which could create a conflict of interest must bring the transaction or relationship to the attention of the HR representative and provide a full written disclosure of the circumstances surrounding the conflict.

There are many different ways in which conflicts of interest arise. For example, personal financial interests, obligations to another company or governmental entity, or the desire to help a relative or friend are all factors that might divide our loyalties.

4.3 Using Company Time and Property for Personal Benefit

No employee of the Company, nor any of its officers, may perform non-Company work, or solicit such work, on the Company's premises or while working on the Company's time for his or her own personal benefit. Also, no such employee may use Company property (including equipment, telephones, materials, resources or proprietary information) for his or her own commercial gain or endeavor. No such employee may engage in any type of solicitation or distribution activities unrelated to the Company's business on the Company's premises without the approval of his or her immediate supervisor.

4.4 Confidential Information

Information is a valuable corporate asset. All employees and managers have an obligation to safeguard confidential information about the Company and confidential information that our suppliers, customers, and customers' associated partners and contractors have entrusted to Bee Sweet Citrus. Confidential information is information:

- that has not been disclosed to the general public
- that gives Bee Sweet's business an advantage over our competitors
- that could expose Bee Sweet to harm or liability if released prematurely or inappropriately.

For a more detailed explanation of the definition of "confidential information" and the proper treatment of such information, please see the Company's Policy and Procedure on Confidential Information. Employees and managers who are unsure about whether information should be treated as confidential must consult with their immediate supervisor or the HR Manager.

Employees and managers must remain conscious at all times of their obligation to protect confidential information against unauthorized disclosure. In no event should confidential information be disclosed to third parties in violation of the Company's Policy and Procedure on Confidential Information. This is an obligation not limited to the duration of employment or service; the obligation continues after an employee or manager leaves the Company.

4.5 Fair Dealing

The Company is committed to having its employees deal fairly and honestly with the Company's customers, suppliers, competitors and other employees.



4.5.1 Our Customers

Doing business in an honest and fair manner with our customers means we must earn their business based on competitive pricing, the quality of our products and services, and our ability to fulfill our contractual commitments. For example, where our products or services must meet customer specifications, employees are prohibited from using false data or manipulating data in such a way as to suggest compliance with these specifications when compliance has not been achieved. Employees responsible for customer invoicing are required to reflect accurately on invoices the purchase price of the products and other contract terms.

4.5.2 Our Suppliers

Doing business in an honest and fair manner with our suppliers means that employees responsible for buying or leasing materials and services on behalf of the Company must do so objectively. Bee Sweet chooses to deal with Bee Sweet's suppliers on the basis of the price, quality and desirability of their goods and services. Employees must not accept or seek out any benefit from a supplier or potential supplier that would compromise their judgment or create an appearance that their judgment would be compromised. In addition, it is against Company policy to prohibit suppliers from trading with our competitors in order to continue or expand their relationship with Bee Sweet. Employees should seek the advance advice and approval of the HR manager before entering into any exclusive supply relationship with our suppliers.

4.5.3 Our Employees

The Company recognizes that its employees are its most valuable resource. The Company values the contributions that each employee makes and is committed to treating every employee with dignity and respect. This includes preserving the confidentiality of employee records in compliance with applicable law and refraining from unwarranted intrusions into employees' privacy.

4.6 Protection and Use of Company Assets

Safeguarding the Company's assets and the assets of others entrusted to the Company is the responsibility of all employees and managers. Theft, carelessness and waste have a direct impact on the Company's profitability. Employees should use such assets efficiently and maintain such assets with care and respect, while guarding against waste and abuse. Employees should look for opportunities to improve performance while reducing costs. The use of Company time, materials, assets, or facilities for purposes unrelated to the Company's business, or the removal or borrowing of Company property, is prohibited, except where such use or removal is for purposes of supporting the occasional community service activity which has been endorsed by the Company and where such use or removal has been approved by the employee's supervisor. For these purposes, the Company's assets include cash, inventory, equipment, computer software, computer data, vehicles, records or reports, non-public information, intellectual property or other sensitive information or materials and telephone, and voice-mail or e-mail communications.



4.7 Prohibited Conduct

No action may be taken against, directly or indirectly (defraud, influence, coerce, manipulate or mislead) any employee, manager, or any independent auditor or lawyer for the Company for the purpose of rendering the books, records, or financial statements of the Company incorrect or misleading.

4.8 Internal Controls

The Company's system of internal accounting controls is the backbone of the integrity of the Company's financial records and financial statements. It is important that all employees comply with the internal controls that have been established.

Each employee has an obligation to report any actual or suspected breaches or violations of the Company's internal controls to the Company's HR Manager promptly after such breaches or violations are discovered.

Each employee shall report any actual, suspected fraudulent, questionable transactions or occurrences that come to the attention of the employee to the HR Manager promptly. Potentially fraudulent transactions include, without limitation, embezzlement, forgery or alteration of checks and other documents, theft, misappropriation or conversion to personal use of Company assets, and falsification of records.

Each employee is encouraged to advise the HR manager of any changes that the employee believes may improve the Company's system of internal controls.

4.9 Disclosure Controls

The Company's system of disclosure controls is designed to help ensure that all important information regarding the business and prospects of the Company is brought to the attention of the HR Manager of the Company.

Each employee shall comply with the system of disclosure controls, including the internal reporting responsibilities assigned to each employee.

Each employee shall promptly report any significant event or occurrence (whether positive or negative) that arises in the course of the employee's duties and responsibilities.

4.10 Government Officials / Employees – Gifts, Payments, Etc.

The United States and many other countries have laws or rules which impose restrictions on the value of any gift which Bee Sweet may wish to make to government officials and employees. It is the policy of the Company to comply with all of those laws and rules. Refreshments such as coffee, juice or soft drinks during a business meeting are allowed.



In addition, the U.S. securities law prohibits the Company, or anyone acting on behalf of the Company, from making a payment or giving a gift to an official of any foreign government for purposes of obtaining or retaining business. This law applies to every country in which Bee Sweet has business and to every employee regardless of citizenship. A violation of this law occurs when a payment is made to a government official with the knowledge that the payment will be used to unlawfully gain or maintain business or direct business to/from another individual/business. Under the law, knowledge is imputed where the circumstances make it fairly obvious that an illegal payment will occur, even if the employee or agent did not actually know the payment would be made.

Before making any payment, or giving anything of value, to a government official, employees should consult with the Company's HR representative.

Commercial bribery of any nature is a violation of the Company policy and is unlawful. Employees are strictly prohibited from offering any form of bribe, kickback, or other like payment to any person.

5.0 ROLES AND RESPONSIBILITIES

Every employee of the Company is personally responsible for making sure that the Company's business decisions and actions comply at all times with the spirit as well as the letter of this Policy. Given the pace of change in this industry, it is impossible for this Policy to anticipate all possible scenarios which may involve ethical decision-making.

If there are questions about the application of a standard, or if confronted with a situation that presents an ethical issue that is not addressed by this Policy, employees should seek guidance from the Company's HR representative. In addition, employees owe it to each other to report the behavior of others to the HR representative if there is reason to believe that the behavior violates this Policy.

All supervisory and management employees, including all officers and managers of the Company, have a special responsibility to lead according to the standards in this Policy, in both words and action. Supervisory and management employees are also expected to adhere to and promote an "open door" policy. This means that they are available to anyone with ethical concerns, questions or complaints. All concerns, questions and complaints will be taken seriously and handled promptly, confidentially and professionally. No retaliation will be taken against any employee for raising any concern, question or complaint in good faith.



Human Rights Policy

Policy Statement

Respect for human rights is an integral value of Bee Sweet Citrus, Inc. We are committed to supporting, respecting, and protecting human rights in our relationships with our employees, suppliers, and outside vendors.

We believe all our employees deserve to be treated with integrity and respect. Therefore, we promote a work environment of transparency and trust. We compensate our employees competitively and operate in compliance with applicable wage, work hours, overtime and benefits laws and international labor standards.

Policy Intent

Bee Sweet Citrus, Inc. goal is to support, respect and protect human rights - both in our own business activities and in our business relationships with other parties. This policy reflects our commitment to human rights and ongoing efforts to protect human rights through our operations.

Child Labor

Bee Sweet Citrus, Inc. does not engage in or condone the unlawful employment or exploitation of children.

Forced Labor

Bee Sweet Citrus, Inc. is committed to preventing and prohibiting forced labor of any kind, including all forms of modern-day slavery or human trafficking.

Freedom of Association and Collective Bargaining

All Bee Sweet Citrus, Inc. employees are not unionized and do not engage in collective bargaining.

Bee Sweet ensures that all workers are able to form and join a trade union of their choice without fear of intimidation or reprisal, in accordance with national law.

Diversity, Equity and Inclusion

At Bee Sweet Citrus, Inc., diversity, equity, and inclusion are fundamental values. Our commitment to human rights is reinforced by our diversity, equity, and inclusion practices because a diverse, equitable and inclusive culture values human right and empowers our employees to protect human rights and report concerns.



Implementation

Trust, transparency, and accountability support Bee Sweet Citrus, Inc. commitment to human rights. Bee Sweet and its employees must abide by Bee Sweet Citrus, Inc. code of business conduct, our foundation for making effective, ethical business decisions and for identifying situations that may raise legal and ethical issues. Bee Sweet's suppliers must meet the expectations of Bee Sweet supplier code of conduct.