



Code of Conduct





A Message from Scoular's CEO, Paul Maass

At Scoular, we have a long history of serving customers with innovative solutions. We are proud of what we do, and rightly so. Equally important to what we do is how we do it—with an unwavering commitment to safety, integrity, upstanding business conduct, and following the law. Doing what is right matters. It matters to our co-workers, customers, business partners, and communities. And it matters greatly to me.

As a leader at Scoular, I am excited to bring this Code of Conduct to our employees, to our workplace, and to our business dealings. It represents what we and our business partners already know, that you can trust Scoular's people. This Code of Conduct simply codifies the culture that already lives within our company. Consequently, Scoular's Code of Conduct should serve as a guide, as well as a resource, for our employees making decisions that are consistent with acting with integrity in all we say and do. The quality of our people and our commitment to ethics and compliance will continue to be a key component in our long-term success.

Thank you for your commitment to acting with integrity and supporting the broad adoption of our Code of Conduct. Following the principles described in our Code of Conduct, as well as the guidelines provided by our existing and future policies, will not only help us meet our goals and required legal standards, but also will allow each of us to be proud of how we continue to succeed.



Sincerely,

Paul Maass
CEO

Scoular Values



Integrity



Curiosity



Inclusion



Perseverance



Compassion



Stewardship



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Our Values, Guiding Principles, and Code of Conduct

We know that our reputation is critical to our success and that reputation is earned through our interactions with our employees, customers, suppliers, business partners, competitors, and others. Today’s business environment is complex and constantly changing. However, one thing that will never change is our belief that maintaining our good reputation depends on each of us being personally responsible for our conduct. Our commitment to safety, integrity, upstanding business conduct, and following the law everywhere we operate is not situational. We expect your actions to be consistent with these commitments at all times.

SCOULAR’S VALUES

We hold ourselves accountable for:

Integrity. Our word is our bond. We do what is right, not just what is easy or allowable. We are candid in our relationships.

Curiosity. It is the root of our creativity, innovation and flexibility. We seek deep understanding of markets and customers’ unique needs. Coupled with knowledge, it leads to creative, unique solutions for mutual benefit.

Perseverance. We commit to shared goals knowing there are many paths to reach them. Success means that we deliver results in the right way.

Inclusion. We win when we bring a diverse set of ideas and people together to collaborate for company success.

Compassion. Our employees are people first. We understand and value all that each person contributes to our collective well-being. We show compassion when adversity affects any of us. Each of us is stronger because of this.

Stewardship. We deploy the assets of the company to win, while being disciplined to safeguard them for the next generation.



Download a printable Mission Vision Values poster for your desk or office

SCOULAR’S GUIDING PRINCIPLES FOR ACTING WITH INTEGRITY

We demonstrate our commitment to integrity and ethics when:

- We comply with the law.
- We treat our coworkers and others with respect and dignity.
- We engage in honest and transparent business dealings.
- We protect Scoular’s information, assets, and interests.
- We maintain accurate business records.
- We contribute as a global corporate citizen.





How to Use Scoular's Code of Conduct

While our values describe Scoular's culture and provide a benchmark against which each of us can measure our actions, the Guiding Principles and this Code of Conduct (this "Code") further assist us by providing direction for living those values—a guide for making decisions that are consistent with acting with integrity and in compliance with the law in all we say and do. In a growing company with global reach, demonstrating our commitment to safety, integrity, upstanding business conduct, and legal compliance requires each of us—employees, officers and directors of Scoular and its subsidiaries worldwide—to observe our values and consistently act in accordance with this Code wherever we operate.

This Code applies to all directors, officers, and employees of Scoular worldwide, regardless of where they work or live, as well as independent contractors, business partners, and other third parties acting on behalf of Scoular. ("Covered Persons," or "you").

The Chief Legal & External Affairs Officer has primary responsibility for the Code and its implementation. The Code may be amended at any time.

ADDRESSING CONFLICTS WITH THE CODE OF CONDUCT

This Code is designed to be appropriate regardless of where we operate. However, you may encounter a conflict between this Code and the various laws and practices that apply to our business in different countries. In the event of a conflict, the more restrictive provision applies. Further, to the extent that any provision of our Code violates any country's laws, that law shall apply. If you have any questions about resolving a conflict, contact Scoular's Chief Legal & External Affairs Officer.

EXPECTATIONS FOR MANAGERS & LEADERS

Managers and leaders are expected to be role models and to lead by example in all aspects of their work, including by maintaining the highest standards of ethical conduct in all of their business dealings, and fostering a culture of ethics among their teams. Managers and leaders should ensure that their direct reports are familiar with the Code and report suspected violations. Managers and leaders are also responsible for creating an atmosphere in which Covered Persons are encouraged to raise concerns and report suspected violations in good faith, without fear of retaliation. Managers and leaders must escalate any reports they receive related to known or suspected violations of the Code, laws, regulations, or policies.

WORKING WITH BUSINESS PARTNERS AND OTHER THIRD PARTIES

The Company is committed to selecting business partners and other third parties to work with that share our values and commitment to ethical conduct. Covered persons may not direct, authorize, condone, tolerate, or knowingly benefit from, behavior by business partners and other third parties that would violate the Code if directly engaged in by Covered Persons, or willfully ignore suspicions of such behavior.

ASKING QUESTIONS AND MAKING GOOD DECISIONS

While this Code requires us to make decisions that are consistent with Scoular's commitment to safety, integrity, upstanding business conduct, legal compliance, values and culture, it may not provide a clear answer for each situation you may face. The most important quality you bring to deciding how to act is your good judgment, and when you are uncertain about the best course of action, to seek guidance. If you have questions about this Code of Conduct, including whether an activity is permitted, please contact the compliance team at ethicsandcompliance@scoular.com, or use any avenue available in the Reporting a Concern section of this Code.



When faced with a situation where there is no clear answer, it may also help to pause and ask yourself:

- Is my proposed action consistent with our commitment to safety, integrity, upstanding business conduct, and our values, as well as the spirit of this Code, legal requirements, and our policies, practices, and protocols?
- Would I be proud to tell someone I admire about my conduct?
- Does it show respect for employees, customers, suppliers, and other business partners?
- If it became public, would it reflect well on Scoular and me?

VIOLATIONS

Violations of the Code, as well as any law, regulation, or Company policy, may result in significant legal consequences and reputational harm for the Company. Any Covered Person who directs, approves, conducts, or commits a violation of this Code (including failing to report suspected or actual violations of the Code) may be subject to disciplinary action including, but not limited to, termination of employment or contractual relationship, removal from the Board (if a Director), legal action or referral for criminal prosecution, where appropriate under applicable laws and regulations. Your compliance with the law, this Code, and Company policies are a pre-condition to earning incentive compensation. Scoular reserves the right to recover some or all of any incentive compensation paid to you in its sole discretion if it finds that you violated the law, this Code, or any other Scoular policy.

Similarly, Scoular may cease to do business with business partners and other third parties whose actions are inconsistent with this Code, and may also initiate legal action or referral for criminal prosecution, where appropriate under applicable laws and regulations.

WAIVERS OF THE CODE

Any request for waivers from the Code must be made in writing to the Chief Legal & External Affairs Officer. The Company will waive application of the Code only in rare circumstances, and where there is extraordinary justification for the waiver. Notwithstanding the foregoing sentence, only the Company’s Board of Directors may waive a provision of the Code for a director or executive officer of the Company.





Reporting and Responding to Concerns

Each of us is not only accountable for exercising good judgment and acting consistently with this Code, but also for reporting Code violations that you experience or are brought to your attention. All Covered Persons must report known or suspected violations of the Code, as well as any law, regulation, or Company policy. It takes courage to report possible violations, but it is the right thing to do. Speaking up is critical to Scoular’s culture of compliance and ethics and Company values. Scoular also expects leaders to cultivate team environments where employees feel safe in raising concerns.

IF YOU —

- see or suspect someone acting inconsistent with our commitment to safety, integrity, legal compliance, upstanding business conduct, or our values, this Code, or Scoular policies, practices or protocols;
- see or suspect something that seems wrong or otherwise suspect any illegal or inappropriate behavior; or
- have a question about what to do,

SPEAK UP OR ASK FOR HELP BY —

- talking to your manager;
- contacting the next level manager or another member of management; or
- contacting the Chief Human Resources Officer – Kelli Eickhoff:

13660 California St.
 Omaha, NE 68154
 (402) 344-1328
keickhoff@scoular.com

- contacting the Senior Vice President and General Counsel – Megan Belcher:

13660 California St.
 Omaha, NE 68154
 (402) 449-1448
mbelcher@scoular.com

Additionally, because Scoular is committed to compliance and encourages Covered Persons to report violations or potential violations of the Code, such violations may also be submitted via our Scoular complaint hotline OpenDoor, managed by our outside third-party provider

EthicsPoint. Reports to EthicsPoint can be made via the EthicsPoint website



or calling the hotline. Scoular’s ethics hotline allows for complaints to be reported on a confidential and anonymous basis, subject to local law.

To make a report to EthicsPoint, visit scoular.ethicspoint.com and follow the prompts, or report the concern by phone:

U.S. and Canada: 855-845-3451

Argentina: 0800-444-6303

China: 4006013692

Mexico: 001-844-451-7908

Indonesia: 800-140-1984

Singapore: 800-110-2212

Myanmar: www.scoular.ethicspoint.com

Uruguay: 000-410 (at English prompt dial 855-845-3451)

Vietnam: 024-4458-3195



[Download our Open Door Policy brochure here](#)



In raising your concern, be as specific and detailed as possible so that your situation and concerns can be understood fully by the person receiving the information. Note that different countries handle reports of violations or suspected violations differently. If you have questions, contact the EthicsPoint hotline for guidance or contact the Legal Department.

Reports of violations or potential violations of this Code, Company policies, and/or the law, when made in good faith, will be kept confidential to the extent permissible by law and as possible with regard to our ability to investigate and address concerns.

Nothing in this Code is intended to prevent you from reporting potential violations of law or regulations to any governmental authority.



“One important way we continue to deliver on our strategic objective to evolve Scoular’s culture, is to ensure all employees feel safe to share ideas, express concerns, and report misconduct. By embracing a ‘speak up’ culture, we can drive even greater value for Scoular.”

Megan Belcher
Chief Legal & External Affairs
Officer & Corporate Secretary

MANAGING AND INVESTIGATING VIOLATIONS OF SCoular’S CODE OF CONDUCT

Scoular investigates reports of alleged unlawful or unethical conduct and will take appropriate action.

Participation with internal investigations is a condition of your employment with Scoular. Providing false or misleading information, failing to cooperate with an investigation, or encouraging others not to participate fully in an investigation are violations of this Code.

Covered Persons must cooperate fully in internal investigations, including by providing truthful and complete information. Covered Persons must not attempt to conceal or cover up any known or suspected Code, Company policy, ethical, legal, or regulatory violation, including by attempting to anyone from reporting a known or suspected violation, or from cooperating in an investigation.

PROHIBITION ON RETALIATION

The Company prohibits retaliating or attempting to retaliate against anyone who makes or helps someone make a good faith report of a known or suspected violation of the Code, policies, procedures, or illegal or unethical behavior. The Company prohibits any form of retaliation or intimidation against those for participating in an investigation. The Company also prohibits retaliation against anyone who in good faith refuses to carry out a request or perform an action that would violate the law, this Code, or Company policies.





Legal Compliance

Scoular strives to comply with all applicable laws, rules and regulations that affect our business. Because Scoular operates around the world, our business activities are subject to an increasingly complex set of laws, regulations and cultures that vary depending on country. Some laws extend beyond the borders of a specific country. For example, anti-bribery and trade sanctions laws in the U.S. apply to our operations around the globe. All Covered Persons are responsible to understand the laws that apply to their business and complying with those laws. In some instances, the laws of two or more countries may appear to conflict. If you encounter a potential conflict, contact the Chief Legal & External Affairs Officer to understand how to resolve the conflict.

GOVERNMENT INQUIRIES AND INVESTIGATIONS

From time to time, Scoular or a Covered Person may be contacted by, or receive requests for information from, government investigators during a governmental investigation. The Company is committed to cooperating in good faith with all government investigations and requires Covered Persons to do the same. Covered Persons must not destroy or alter documents relevant to, provide inaccurate or misleading information about, or otherwise obstruct a government investigation.

Covered Persons must immediately notify their manager and the Legal Department if they are contacted by or receive a request for information from a government investigator, as allowed by applicable laws and regulations. In general, Covered Persons may not provide corporate documents to any government investigator without written pre-approval from the a member of Scoular’s legal department. If government investigators demand corporate documents despite the lack of Scoular’s consent, Covered Persons should endeavor to make copies of such documents and a list of every document inspected, copied, or seized.

Treating Others with Respect and Dignity

VALUING DIVERSITY AND INCLUSION

At Scoular, we believe that by embracing many different perspectives and backgrounds, we make better business decisions and are positioned to better serve the diverse needs of our customers around the world. Accordingly, we seek to encourage an environment where all people are valued, included, and respected.

If you are interested in



Find more resources to Scoular’s Diversity and Inclusion resources [here](#)

learning more about steps Scoular is taking to create a more diverse and inclusive culture, please contact Scoular’s Chief Diversity Officer Jennifer Deitloff (jdeitloff@scoular.com) and/or any member of the Diversity and Inclusion Council.



“Scoular’s Diversity & Inclusion efforts have a meaningful impact on our employee engagement, which reflects our authentic approach to continue to grow, develop and evolve our culture, attract and retain top talent, and expand our business.”

Jennifer Deitloff
Chief Diversity Officer

EQUAL EMPLOYMENT OPPORTUNITY

Covered Persons must provide equal opportunities in employment to all applicants and employees without regard to their protected status, including race, sex, color, religion, national origin, gender, sexual orientation, pregnancy, age, gender identity or expression, disability, genetics, veteran status, military status, leave status and/or any other characteristic or status protected by law. All decisions with regard to recruitment, employment, promotion and demotion,



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transfer, discipline, compensation and benefits, training and termination must be based on legitimate, nondiscriminatory reasons. If you have questions or complaints related to the Code, please contact your supervisor, human resources representative or any of



the individuals identified in the Reporting a Concern section. Retaliation against any individual who raises a concern in good faith is prohibited.

PROHIBITION OF HARASSMENT AND RETALIATION

Scoular is committed to providing our employees a work environment that is free from unlawful harassment and inappropriate conduct. Covered persons must not engage in harassment of and/or inappropriate conduct towards anyone they encounter in their work for Scoular. Harassment is unwelcome conduct that is based on an individual's protected status that interferes with an individual's work and creates an intimidating, hostile or offensive work environment. Some forms of harassment include, but are not limited to:

- Verbal harassment, including inappropriate or derogatory comments, jokes or slurs;
- Visual harassment, including inappropriate or derogatory notes, emails, text messages, social media posts, gestures or drawings; and
- Physical harassment, including any unnecessary or inappropriate touching.

Sexual harassment has a significant negative impact on individual victims and is prohibited. Some examples of prohibited sex and/or sexually based conduct include unwelcome sexual advances, requests for sexual favors and any other verbal, visual or physical conduct based on sex when submission to or rejection of the conduct impacts or influences a term or condition of employment or interferes with an individual's work environment. Any individual who believes he/she has suffered from harassment, discrimination, retaliation, and/or inappropriate conduct of any kind during their work for Scoular, or any other Covered Person who is aware of this conduct, should report the behavior immediately as described in the Reporting a Concern section of the Code.



SAFE AND SECURE WORK ENVIRONMENT

Everyone – employees, contractors and visitors to our offices and facilities – has a right to expect a safe and secure work environment. Scoular is committed to providing a safe and secure work environment and complying with all applicable legal requirements. You are expected to understand and follow the workplace safety programs that apply to your work for Scoular. Our goal is an accident-free workplace and each employee is responsible to take appropriate action to protect themselves and their co-workers by immediately reporting accidents, injuries and unsafe or threatening practices or work conditions. There is no production goal, cost, time-saving measure or competitive advantage that is ever worth engaging in unsafe behavior. Scoular leadership expects and encourages every employee to feel empowered to raise their hand and identify a real or potential safety concern without fear of retaliation. Employees who discourage reporting a safety concern will be subject to discipline, up to and including termination of employment.



Similarly, violence of any kind has no place at Scoular. Acts or threats of physical violence, bullying, intimidation or other hostile behavior are prohibited. Carrying or possessing weapons or objects used to cause harm to another individual is not permitted at Scoular locations and/or facilities unless otherwise required to be permitted by law. Possession of a concealed carry permit for firearms does not permit an individual to possess a firearm on their person while on Scoular property or while engaged in Scoular business. This Code does not prohibit an employee from keeping a properly permitted firearm securely stored in his/her personal vehicle, however such firearm shall not be removed from the vehicle.

Scoular acknowledges that from time to time, Scoular employees may participate in business development activities with current and/or prospective customers that involve hunting, shooting events, and/or firearm use in general. Participating in lawful activities involving firearms away from Scoular facilities and while engaged in business development and/or customer entertainment events does not violate this Code.

DRUG AND ALCOHOL-FREE WORKPLACE

Scoular provides employees with a drug/ alcohol-free work environment. Improper use of alcohol, drugs or other medication poses a safety risk and is not permitted. Employees are prohibited from:

- reporting to work or working while impaired by alcohol, drugs, or other medication (prescription, licensed or over-the counter); or
- possessing, selling, using, distributing or offering to others alcohol, drugs, medication (except as permitted by law) or paraphernalia

Employees who are taking prescription medication that may impair their ability to work or that may pose a threat to safety are encouraged to discuss the situation with human resources or their manager.

Scoular acknowledges that there may be instances where drinking alcoholic beverages while conducting company business is acceptable, such as part of employee recognition events, internal meetings, industry association events, and/or while entertaining

customers or other third parties. In those instances, employees must comply with all laws and company policies and principles, and exercise both moderation and good judgment.

DATA SECURITY AND PRIVACY PROTECTION

During the course of our business, Scoular may collect, hold or process personal information about others, including our employees, independent contractors and vendors, business partners, visitors, and customers. Covered Persons must familiarize themselves with privacy laws and Company policies relevant to the personal information they have access to or are responsible for, and protect such information in accordance with those laws.



Scoular’s leadership has committed to achieving our goal of achieving security certification and effectively protecting ourselves, but we cannot be successful without your help. Adopting a more robust security and compliance program will be a core Scoular tenant and will need to be adopted by everyone at Scoular. We all have a responsibility to protect our company from cyber criminals.”

David Tomlinson
Senior Vice President,
Chief Information Officer

We must be vigilant to protect against cybersecurity threats, including phishing, malware, and ransomware. Covered Persons must follow Company policies and guidance about ways to mitigate these threats.

If you have questions about data privacy and security measures please contact Scoular’s Chief Information Officer. For additional information about Scoular’s data security and privacy, please see the following policies:

- [Security Information and Resources](#)



Integrity in Business Dealings

HONEST AND FAIR DEALING

Covered Persons must be fair, honest and trustworthy with our customers, suppliers, business partners, employees, competitors and other parties. You must promise only what you can deliver and deliver what you promise. Covered Persons should seek long-lasting relationships with others who behave similarly, embrace and demonstrate high standards of business integrity and share our commitment to comply with this Code. You should also work to understand and meet the needs of those with whom we do business, while always remaining true to this Code. You must treat others as we would like to be treated. Covered Persons must not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, or any other unfair-dealing practice.

Additionally, Covered Persons must engage honestly with the market. Engaging in practices that distort prices or artificially inflate trading volume with the intent to mislead the markets is strictly prohibited. Covered Persons must also not engage in fraud, including intentional misrepresentation or nondisclosure with an intent to deceive, in connection with any Company affairs.



ANTI-CORRUPTION AND ANTI-BRIBERY

We conduct our business in a wide range of business and legal environments and are committed to operating with integrity. Additionally, we seek to avoid even the appearance of impropriety in the actions of our Covered Persons, where they are interacting with government officials, business partners, customers, or others. Accordingly, Covered Persons must follow applicable anti-corruption and anti-bribery laws everywhere we operate, including the U.S. Foreign Corrupt Practices Act.

Scoular prohibits improper payments and benefits in the public and private sectors. Specifically, Covered Persons may not offer, promise, provide, lend, or authorize giving anything of value (including gifts and entertainment), directly or indirectly, to anyone in exchange for an improper business advantage. This includes small, unofficial payments to secure or expedite a routine, non-discretionary government action that is otherwise required to be performed.

Similarly, Covered Persons may not request or accept anything of value in exchange for improperly obtaining or maintaining a business relationship or granting business or a business advantage.

Covered Persons also may not use their own funds to engage in any activity that is otherwise directly prohibited by this Code, nor may they make, authorize, or condone improper payments through others.

[Please see Scoular's Anti-Corruption and Anti-Bribery Policy for further guidance](#) on Scoular's anti-corruption and anti-bribery expectations, specific requirements, and prohibitions applicable to our operations.





ANTI-TRUST AND FAIR COMPETITION

Scoular seeks to outperform its competition fairly and honestly. We believe that preservation of a competitive economy is essential to the public interest, the business community and our company. Stealing proprietary information, using a third party's trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is not in the spirit of fair and honest competition and is prohibited. See the Confidential Information section below.

Covered Persons must respect the rights of—and deal fairly with—our customers, suppliers, competitors and employees. [Please see additional resources on the Scoular Hub for further guidance.](#)

Competition laws of different countries vary, although they generally prohibit competitors from working together to limit competition. Such laws are designed to protect fair competition in the marketplace. Accordingly, to comply with such anti-competition laws, the following actions are prohibited:

- discussing, fixing, or controlling prices with any competitors;
- dividing or sharing customers, markets, or territories;
- participating with others to block the production or sale of another's products or services;
- joining with others in creating or planning an unreasonable restraint of trade or reduction in competition between competitors;
- joining with others in boycotting certain customers or suppliers;
- tying arrangements;
- agreements with competitors not to poach employees, or agreements to fix wages and/or benefits; and
- engaging in illegal price discrimination (see below).

Subject to several justifications and exceptions, it is illegal for a seller to make concurrent sales of commodities of like grade and quality to competing buyers at different prices based on who the customer is, all other circumstances being equal. The provisions of the law on price discrimination are complex and have been stated here in only general terms. [Please see Scoular's Anti-Trust and Fair Competition Policy for additional guidance on Scoular's expectations.](#) Please contact the Legal Department with any questions concerning the price, terms and allowances to be granted in relation to sales.

If you are aware of a violation or potential violation of any of these practices or you need additional guidance on these issues, contact the Legal Department or report the concern immediately so they may assist you.

TRADE CONTROLS

Doing business with certain individuals and with or within certain countries may be prohibited by trade or economic sanctions. Sanctions may impose a complete ban on all transactions, while others may be limited to a particular type of transaction. Doing business with a sanctioned country or individual is prohibited unless permitted by law. If it appears that any portion of your work may in any way involve a sanctioned individual or country, seek assistance from the Legal Department before proceeding further.

Covered Persons involved in exports, imports, or technology transfers must be aware that, in certain instances, the transmission of goods, services, software and technical data, or certain knowledge or information may be subject to trade controls. This means that the law may prohibit transferring such goods, services, software, or technical data across national borders (and, in some cases, within national borders) or to a foreign citizen or may require a license or pre-approval. Covered Persons must contact the Legal Department with questions before engaging in any activity that may implicate trade controls laws and regulations.



CONFIDENTIALITY AND INTELLECTUAL PROPERTY RIGHTS OF OTHERS

Scoular respects the confidential information and intellectual property rights of our competitors and other third parties. Intellectual property includes trademarks, copyrights, patents and trade secrets. If you possess or receive confidential information of others, you are prohibited from using that information in support of your work for Scoular. If any Scoular employee suggests or directs you to share a third party's confidential information or intellectual property, you must report the concern immediately to the Legal Department.

BUSINESS GIFTS AND ENTERTAINMENT

Gifts and entertainment of reasonable and customary value, when used correctly, are customary and promote good will and reinforce business relationships. In certain cultures, gifts may be customary and/or expected. However, business courtesies—including gifts or entertainment—may trigger anti-corruption laws when they are intended to or could be expected to influence the judgment or decision-making process of another. Occasional business courtesies may generally be provided only if they are:

- Offered in connection with legitimate business activities);
- Given openly and transparently;
- Reasonable in value and frequency;
- Properly recorded in the Company's books and records; and
- Permitted under the law.

You must take care when interacting with government officials. You must obtain prior written authorization from the Legal Department before providing anything of value to a government official.

The Company also has established rules related to employees' acceptance of business courtesies. [Please see Scoular's Anti-Corruption & Anti-Bribery Policy for further guidance.](#) Please contact the Legal Department for further guidance applicable to our operations and/or to request an exception for offering a gift or entertainment that exceeds customary value.





Protecting Scoular’s Information, Assets and Interests

CONFIDENTIAL INFORMATION

In the course of our work, many of us have access to confidential or proprietary information about Scoular, our customers, suppliers, business partners and others. Each of us must be vigilant to safeguard Scoular’s confidential information as well as the confidential information of others. Covered persons must keep all confidential information secure, limit access only to those who have a “need to know” and use it only for permitted purposes. Scoular also prohibits knowingly inducing others to breach confidentiality obligations they owe to third parties.

In addition, tools like ChatGPT, and other artificial intelligence platforms, can be useful business tools. However, these platforms are not secure, and you are prohibited from using any Scoular confidential information when leveraging such tools.

SCoular ASSETS

Scoular assets include physical property such as buildings, machines, and inventories, as well as intangible assets such as confidential information, inventions, business plans and ideas, whether stored on paper, computer media or as individual knowledge. All Scoular assets must be protected and used efficiently and for legitimate business purposes only. You are responsible for the Scoular assets under your direct control. You must be attentive to security procedures and alert for situations that may lead to loss, theft, or misuse of Scoular assets. Theft, fraud, embezzlement or misuse of Scoular assets is prohibited.

We rely heavily on computer assets to meet operational, financial and other requirements. These systems and related data files are important assets of Scoular’s. Scoular information technology and personal devices must be used in accordance with Scoular policies, practices and protocols to protect our technology, business records, data and content. Scoular reserves the right to monitor and/or access business records (including business communications) on such devices.

Covered Persons may use Scoular assets – including electronic media, phones and email – for limited, personal use if the use is reasonable, does not interfere with work performance and it is not inappropriate. For more information about use of electronic and communication systems, [U.S. employees can refer to Scoular’s Acceptable Use Policy, available on the Scoular Hub](#). Employees outside of the U.S. should contact their human resources representative about policies applicable to your worksite.

USING SOCIAL MEDIA

Communicating via social media, i.e. Facebook, Twitter, Snapchat, LinkedIn, Instagram and other online forums, blogs, newsgroups, chat rooms or bulletin boards is a regular part of the lives of many employees. When using social media, do not share Scoular confidential or proprietary information. Additionally, do not give the impression that you are speaking on behalf of Scoular unless you are expressly authorized to do so. Note that this Code does not restrict an employee’s legal right to discuss the terms and conditions of his/her employment. [For more information about Sharing Scoular posts on your social media, employees can refer to the Scoular Hub](#).

ENGAGING IN APPROPRIATE BUSINESS COMMUNICATIONS

In your role working for Scoular, when you communicate with your internal and external business partners, you are representing Scoular and its brand. You should be professional in all of your communications, as well as representing Scoular’s expectations around integrity and ethical business conduct. That includes your verbal and written communications, including emails and instant messages. All communications by you in your role at Scoular should comply with the expectations of conduct described in this Code.



COMMUNICATING WITH THE MEDIA AND PUBLIC DISCLOSURES

Scoular is committed to ensuring that all disclosures in public and regulatory communications are full, fair, accurate, timely, and understandable. This obligation applies to all Covered Persons with any responsibility for preparing such communications, including drafting, reviewing, signing or certifying to the information. So that Scoular's communications are clear, consistent, and responsible, only personnel authorized by Brand Marketing and Corporate Communication will speak with the media on behalf of Scoular. If you receive an inquiry, refer the request to your manager or Brand Marketing and Corporate Communications. If you engage with the media on personal matters, be sure that you make clear your views are yours and you are not speaking on behalf of Scoular.

CONFLICTS OF INTEREST

Everyone is expected to make business decisions and take actions based on the best interests of Scoular. A conflict of interest occurs when your interests or activities – or those of your immediate family members, relatives and friends – interfere, or appear to interfere, with your professional responsibilities or the best interests of Scoular. If you have any question as to whether your participation in an activity may give the appearance of a conflict of interest, speak with your manager or the Legal Department. In particular, you must notify your supervising Senior Leadership Team member before you trade agricultural commodities for your personal account. In addition, you must notify your manager and your supervising Senior Leadership Team member if you own a large amount of equity in an agricultural company other than Scoular. This does not include owning stock in a publicly traded company unless the ownership is large enough to influence the decisions of that company. Note, however, that employees who have access to confidential (or “inside”) information are not permitted to use or share that information for investment purposes.

Business dealings must not be influenced, or even appear to be influenced, by personal or family interest. Certain situations where a real or potential conflict may exist include:

- When a person with a family or close relationship with you reports to you. If this type of relationship exists or develops, disclose it to Human Resources so that appropriate steps can be taken to resolve the conflict.
- The giving or receiving of gifts or entertainment from third parties may be perceived as a potential conflict of interest. Such gifts or entertainment must be of a nominal amount and must not be done to influence a certain business decision.
- Working for a competitor or supplier as an officer, employee, consultant or member of its Board of Directors potentially causes a conflict of interest and is not permitted without the prior, written approval of Scoular's Chief Executive Officer.
- Competing with or pursuing opportunities personally that are similar to Scoular business opportunities may also create a conflict of interest. Contact the Legal Department before pursuing such opportunities.

Scoular requires all employees to complete an annual conflict of interest certification process. You will receive directions on this process each year. Additionally, employees are required to disclose actual, potential, and/or perceived conflicts of interest that arise outside of the annual certification process cycle. [You may reference Scoular's Conflict of Interest Policy for additional detail](#) on what and how to disclose.

LOBBYING ACTIVITIES AND POLITICAL CONTRIBUTIONS

Scoular recognizes the right to lawfully lobby on behalf of issues that affect Scoular and its business operations. Covered Persons are not authorized to lobby on the Company's behalf without approval from the Chief Legal & External Affairs Officer.

Any political contributions proposed to be made on Scoular's behalf, including allowing the use of Scoular facilities by politicians, political parties, or candidates, must be pre-approved in writing by the Chief Legal & External Affairs Officer. This does not prevent Covered Persons from taking part in political activities on their own behalf. However, Covered Persons may not use personal funds to make political contributions in the Company's name or to obtain improper business or business advantages for Scoular.



Accuracy of Business Records

Scoular requires that Covered Persons keep accurate records that fairly reflect our business transactions, and document those transactions in a timely manner.

Covered Persons are responsible for the accuracy, confidentiality, and integrity of Scoular business records of all kinds. You must be clear, concise, truthful, and accurate as possible when recording information. You must not conceal or confuse any records or make false or misleading entries. If you have any concerns about how to enter a particular item – be it your attendance and time worked, contract entries, weights, grades, lab results or expense reports – seek assistance. If you are being asked to enter an item in a manner you believe is questionable, false or misleading, speak up. You should only sign documents, including contracts, that you are authorized to sign, and you believe are accurate, complete and truthful.

Covered Persons must ensure that agreements with partners, customers, and others are transparent and documented in written agreements, accurately reflect the terms of the arrangement, and not include “side deals” or other off-the-books arrangements. [Click here to view Scoular’s Record Retention Policy](#)

For clarity, Scoular specifically prohibits:

- Establishing or using any secret or off-balance sheet function or account for any purpose;
- Using corporate funds to establish or use any bank account that is not identified by the name of the owner; and
- Establishing or using any offshore corporate entity for any purpose other than a legitimate Company business purpose.

You must maintain and preserve all business records and business communications in accordance with applicable law and Scoular’s document retention policies, practices and protocols. If you need assistance or guidance, please contact Scoular’s Legal Department so they can assist you in applying Scoular’s document retention practices.

The information in our business records is relied upon by many and serves as the foundation for our financial statements as well as completing government reports and returns for tax, regulatory and statistical purposes. Covered Persons must compile and present all information in our financial statements or government reports and returns in accordance with all applicable law and Scoular’s policies, practices and protocols (including its internal controls).

SUPPLIER RELATIONS

Covered Persons must purchase products and select suppliers based on need, quality, service, price and appropriate terms and conditions. You must conduct all supplier relationships through appropriate written contract or purchase orders.





Contributing as a Global Corporate Citizen

Contributing as a global corporate citizen is important to Scoular. To help secure these goals, we focus on several areas below. Covered Persons must consider these values in their work for Scoular, and follow any associated prohibitions and requirements.

GRAIN, FOOD AND FEED SAFETY

The quality of our grains, oilseeds, and feed and food ingredients, and the safety and well-being of our customers and those that consume our customers' products are our top priorities and should be reflected in everything you do.

SUSTAINABILITY

Every day at Scoular, we define what's possible and make decisions that carry great responsibility. Our influence spans the global agricultural supply chain, and the sustainable solutions we provide, become the links that connect our world. Recognizing our role as a global citizen, Scoular has created a long-term sustainability strategy that reflects the high integrity business practices we have always believed in.

Scoular's sustainability strategy focuses on five key pillars:

- Engaging in our communities
- Fostering responsible marine product sourcing
- Promoting diversity and inclusion
- Reducing our carbon footprint
- Upholding workplace health and safety

These pillars help Scoular and its employees measure the positive impact we strive to deliver for the future of our industry, our communities and our planet.

[Find out more about our commitments as a global citizen.](#)

HUMAN RIGHTS

Scoular is committed to and supports international efforts to promote and protect human rights, and to avoiding abuse of human rights in our operations or in the operations of our supply chains. You must not knowingly do business with suppliers who engage in human trafficking, employ forced or child labor, or use corporal punishment to discipline employees, regardless of whether such practices are permitted by applicable local laws.

THE ENVIRONMENT

You must comply with applicable environmental laws and regulations wherever we operate. In addition, we understand that as we operate our business around the world, we have an opportunity to help improve the environment and conserve natural resources. We are committed to sustainability and support efforts to protect the environment.

CONTRIBUTION TO OUR COMMUNITIES

Scoular believes in giving back to our communities. Scoular has established The Scoular Foundation, which supports organizations and projects to help others in and around the communities where we do business and our employees live. If you would like to invite Scoular to contribute to an organization, please contact Scoular's Community Relations Manager. In addition, Scoular employees are encouraged to participate in community volunteer opportunities. The company provides paid time off to support this effort.



Requests for printed copies of this document may be directed to: ethicsandcompliance@scoular.com

