

Code of Conduct for Ethical Audits

Introduction

Verner Wheelock Associates (VWA) is committed to the highest standards of business and ethical behaviour, to fulfilling our responsibilities to our employees, associates, clients, customers and to each other and to ensuring sustainable relationships with all our stakeholders.

This Code of Conduct states our policy and provides guidelines in key areas of corporate behaviour within the context of our Aims and Values.

The Code of Conduct applies to all employees, associates and business partners.

Responsibility

This code of conduct is prepared, owned and maintained by the Directors who are responsible for its maintenance, communication and application.

Aims and Values

VWA provides an ethical auditing service with efficiency and to the highest professional standards.

- We will do this by behaving with honesty and integrity at all times in line with our Company Mission Statement and adopting our Core Values
- We will adhere to all applicable legislation, regulations and adhere to the Codes of Conduct required by our customers, partners and professional bodies.
- We will avoid situations that could compromise our values and behavior.
- We will support and encourage each other to develop our professional skills and experience.

Legislative Compliance

Adherence to all applicable legislation and regulations is the foundation of business ethics and social responsibility. VWA employees and associates are required to comply with all applicable laws and regulations in the countries in which we operate and do business.

We will diligently ensure that we are aware of and up to date with requirements by ongoing training and continuous professional development.

Anti-bribery

A bribe is anything of value given or requested that may affect a persons actions or decisions in order to retain or secure business or to achieve an unfair business advantage. Engaging in bribery can lead to criminal liability.

Our commitment is to:

- Never accept any form of bribery including any form of gift or entertainment including hospitality (except for beverages such as water, coffee, tea or soft drinks which are customarily provided to visitors at the facility) or transportation to or from a site, from any party directly or indirectly related to a social compliance service.
- Never bribe, offer payment or anything of value, or directly or indirectly promise favorable treatment to any customer, client, supplier or other individual.
- Never offer, pay, make, seek or accept a personal payment, gift or entertainment including hospitality (except for beverages such as water, coffee, tea or soft drinks which are customarily provided to visitors at the facility) or transportation or favors in return for favorable treatment or to gain any form of commercial advantage.
- Never fail to report or ignore any indication of improper payments or entertainment including hospitality (except for beverages such as water, coffee, tea or soft drinks which are customarily provided to visitors at the facility) or transportation or breaches of this Code of Conduct.
- Always refuse any demands for a bribe.
- Always report to a Director or Partner any instances of concern or when breaches of this Code of Conduct have occurred.

Conflict of interest

A conflict of interest or conflicts of interest that, in fact or in appearance, may create an incentive to report anything other than the true and accurate facts gathered during a social compliance service may occur when personal relationships, participation in external activities or an interest in another venture could influence or be perceived to influence accurate auditing.

Our commitment is to:

- Never withhold or fail to declare a conflict of interest
- Never fail to report an actual or perceived conflict of interest
- Always declare an actual or potential conflict of interest to a Director.

Dress Codes

Ethical Auditors will be expected to dress in a clean and tidy manner at all times whether delivering training or auditing remotely or face to face. Smart casual attire is acceptable, including clean denim and coloured jeans on farm and growing sites only, but not those with rips or tears as is the fashion.

When auditing on a food site then that site will have strict standards of dress which include the following: no nail varnish, the only permitted jewellery is a plain wedding band, make-up should be light and no heavy perfume or aftershave. Footwear will need to be enclosed.

Information Security and Confidentiality

All staff and auditors must agree to comply with our Information Security and Communication policies to ensure the integrity and confidentiality of data.

These include:

- Information Security Policy
- Communications Policy
- Supplier Security Policy
- Mobile Computing Policy
- Privacy and GDPR Policy
- Data Protection and Ethical Audits Statement

Any alleged breaches of these Policies will lead to an investigation and if proven could result in disciplinary action and possible sanctions against in line with the Company's disciplinary procedure.

APSCA (Association of Professional Social Compliance Auditors)

Without exception, our Ethical Auditors are registered with APSCA and have achieved or are working towards full accreditation CSCA Status (Certified Social Compliance Auditor). APSCA registered auditors fully accept and comply with the APSCA Code of Conduct. Our Auditors can provide you with their unique APSCA identification number, which can only be used when the Auditor is conducting a full social audit on behalf of an APSCA member firm. An APSCA Auditor's status can be checked on the APSCA Website to validate the auditor credentials by entering the Auditor surname and unique APSCA number.

SEDEX

Auditors must comply with the SEDEX Terms of Service when conducting audits for upload onto the SEDEX platform and must ensure that all SMETA audits are conducted with reference to SEDEX Best Practice Guidance. Our Auditors must complete all sections of SMETA Reports, in full, and in a timely fashion and maintain quality standards of such reports. They must complete SEDEX e-learning as required by the SEDEX Audit Quality Programme (AQP). Our Auditors must ensure that evidence

gathered in a SMETA Audit is maintained in a confidential manner. Auditors must ensure that conclusions from SMETA Audits are based on evidence gathered, and such evidence must be detailed in the appropriate sections of the SMETA report and uploaded to the SEDEX platform.

Concerns Disclosure

Concerns regarding breaches of the law, financial mismanagement, forced labour, modern day slavery and child labour require clear guidance and prompt action. Employees and associates will keep up to date with the requirements of customers, clients, legislation and professional bodies by training and continuous professional development and are encouraged to freely voice concerns or misgivings without fear of reprisals.

Our commitment is to:

- Never withhold concerns
- Always adhere to legislation and guidance documents produced by customers and professional bodies.
- Always use the required reporting tools and procedures to report concerns.
- Always refer concerns to a Director

Yours sincerely



Alison Wheelock
Managing Director