



Code of Conduct

November 2025

Updated November 28, 2025

President's MESSAGE

Welcome to AGT Food and Ingredients Inc.

Conducting ourselves in a professional and ethical manner is imperative to the success of our company. By ensuring that we are acting ethically and in compliance with the laws in the relevant jurisdictions that we operate, we can carry out our mission and continue to grow as a global company.

The Code applies to all employees and officers at AGT Food and Ingredients Inc. and its subsidiaries. As we continue to grow, it is everyone's responsibility to make decisions and take actions that are consistent with the Code of Conduct. It is also everyone's responsibility to positively influence and guide those with whom we work.

Additionally, each person is responsible to speak up or seek guidance if they are aware of someone who is in breach of the Code of Conduct. If you know of, or suspect, any violations of this code, I expect you to bring this information forward to either your supervisor or Human Resources. These matters will be investigated and taken very seriously. You can trust that the company will protect you from any form of retaliation and appreciates your help.

It is expected that everyone be familiar with the Code of Conduct and consult it for guidance on a regular basis. If you have questions relating to the Code, please contact your supervisor or Human Resources.

Thank you for your continued commitment to the Code. This dedication to integrity ensures we are fostering strong, honest relationships with our customers, vendors, partners and each other. Your efforts to ensure we have a positive reputation are greatly appreciated.



Murad Al-Katib
President and CEO

Updated November 28, 2025

Table of Contents – Code of Conduct

I.	Vision – Mission	4
II.	To Whom Does the Code Apply?	5
III.	Compliance with Laws	5
IV.	Fair Dealing	5
V.	Preventing Bribery and Corruption.....	5
VI.	Gifts and Entertainment	6
VII.	Conflict of Interest	7
VIII.	Safety, Health and Environment.....	10
IX.	Technology, Security and Company Assets	11
X.	Confidential and Personal Information	12
XI.	Accounting, Books and Records	13
XII.	Insider Tipping and Trading.....	13
XIII.	Media Communications and Social Media.....	14
XIV.	Work Environment.....	15
XV.	Whistle Blower Line.....	16
XVI.	Responsibilities	17
XVII.	Breaches of Code	17
XVIII.	Form of Acknowledgement.....	18
XIX.	Conflict of Interest Form	19

I. Vision - Mission

AGT Food and Ingredients Inc. is a passionately proactive, customer-focused company recognized as a premium supplier of value-added pulse crops, grains, food ingredient products and retail packaged foods to its customers in the global agricultural and retail food community.

Our mission is based on our goal to be a leader in the production, processing and distribution of food products.

Our Mission	To provide clean, safe and quality branded products with reliable and timely shipments, competitive pricing and flexible delivery arrangements for bulk, bagged and packed pulses, staple foods and ingredients to our customers, sustainable growth for our company, opportunity for our employees and value for our shareholders.
Our Vision	To be globally successful as a trusted supplier of pulses, staple foods and ingredients <i>From Producer to the World</i> .
Our Customers	We are differentiated as a company by the breadth and depth of our global customer relationships. We strive to understand and satisfy our customers' needs. Success of our customers leads to the health and prosperity of our business.
Our People	All a company has is its brand reputation—each of us is a custodian. Our actions as individuals and as a company build our brand globally. We seek to attract and retain the best and brightest talent in the global agricultural sector. We provide a work environment in which the sole determining factor of their advancement is performance and excellence.
Our Quality	We must always make the quality and safety of our products our primary focus. Our goal is to exceed the requirements of our customers and become the trusted and reliable source of pulses, staple foods and ingredients for our global base of customers.
Our Advantage	Our business is founded upon the principles of entrepreneurship, innovation and accountability. We must continually strive to find balance between maximizing profit, utilizing our global assets, safeguarding our liquidity and creating long-term value for our shareholders, customers and consumers. We must act responsibly and consider the safety and health of our employees, customers and the environment in all we do.

II. To Whom Does the Code Apply?

This code applies to all employees, officers, directors and contractors of AGT Food and Ingredients Inc. (the “**Company**” or “**AGT Foods**”) and its subsidiaries in every location in which the Company operates.

III. Compliance with Laws

We must be aware of and comply with all applicable laws, rules and regulations in all jurisdictions in which the Company conducts business and that apply to the Company’s business operations. We all have a duty to be sufficiently familiar with all laws, rules and regulations that are relevant to the performance of our Company duties in all applicable jurisdictions so that we are able to recognize potential liabilities and to know when to seek legal advice.

The Company has zero tolerance for fraudulent or illegal acts. We are all prohibited from engaging, or giving the appearance of being engaged, in anything illegal. In addition, each manager/supervisor is responsible for knowing the potential types of improprieties that could occur in his or her area and has a duty to establish and maintain a system of internal controls to reasonably assure that such improprieties are prevented and detected.

All employees, officers and directors shall comply with all of the Company’s policies, including the Company’s Insider Trading Policy with respect to buying or selling shares of the Company.

IV. Fair Dealing

All employees and contractors must accept responsibility for maintaining and enhancing the Company’s reputation for integrity and fairness in its business dealings. In its everyday business transactions, the Company must be seen dealing even-handedly and honestly with all its consumers, customers, suppliers, employees, contractors, governments and regulators and others with whom the Company has a relationship. To this end, employees and contractors must not offer or accept any financial inducements or make facilitation payments (directly or indirectly) where such payments would be in breach of any applicable law. Facilitation payments are benefits offered or given in order to expedite or secure the performance by a public official of any act of a routine nature that is part of the official’s duties or functions (e.g. issuing a license or permit, stamping a passport, providing services such as police protection, government utilities, etc.).

V. Preventing Bribery and Corruption

We will never offer, make or authorize payment of money, favours or anything of value to influence the behavior of someone in government or business (or any of their relatives or representatives) to obtain commercial advantage, irrespective of geographical location or local custom. We will comply with all applicable laws of Canada and other countries in which we do business that are designed

to prevent bribery and corruption. Employees are prohibited from giving or accepting bribes or other improper payments, including kickbacks. Kickbacks involve giving or accepting money, gifts, or anything of value in return for favourable treatment (often the payment back of part of a sum received as income, by way of a bribe to the other party for facilitating the job or order producing the income). Bribery and corruption are serious crimes and the penalties for committing them can be very severe.

VI. Gifts and Entertainment

We do not give or receive inappropriate gifts or entertainment.

In many cultures, gifts and entertainment are an integral part of doing business because they can foster goodwill and enhance business relationships. But some gifts and entertainment can create improper influence or the appearance of improper influence leading to a potential conflict of interest. For this reason, we must never offer or accept gifts or entertainment intended to influence decision-making regardless of value. No gift or entertainment should ever be offered, given, provided or accepted by an AGT Foods employee, agent (or member of their family) unless it:

- Is not a cash gift;
- Is consistent with customary business practices;
- Cannot be construed as a bribe or payoff;
- Does not violate any laws or regulations;
- Is of nominal value; and
- Has been reported and approved by your supervisor.

VII. Conflict of Interest

We must all avoid conflicts of interest between our private interests and the interests of the Company. A conflict of interest occurs when a private interest of ours interferes in any way with the interests of AGT Foods as a whole.

A conflict of interest situation can arise when we take actions or have interests that may make it difficult to perform our Company duties objectively and effectively. A conflict of interest may also arise when we (or a friend or a family member) receive an improper personal benefit as a result of our position in the Company.

Whenever we think we may be, **or appear to be**, in a conflict of interest situation, we will make full disclosure of the facts to senior management for review, advice and appropriate action, as necessary.

It is important to note that appearance or perception of independence is critical as well. It is easier to just have someone else who is independent be involved than to put yourself in a potentially conflicted position.

Examples of potential disclosures/requirements for independent approvals are noted below. Please exercise judgement consistent with the parameters laid out in this policy (i.e. independence in both appearance and practice) for any additional items that should also be disclosed.

1. Business Dealings

Potential conflicts of interest are inherent in business dealings between the Company and its employees and directors. Because of the nature of the agricultural industry, it is permissible for a director or employee to sell grain to the Company, but only in accordance with the same terms and conditions offered to any other customer. These transactions need to be very open and should be either delivered to a different location (if the employee works at a plant) or graded by the Operations Manager. Business dealings between executives and the Company will be approved by an independent member of the Board.

Potential conflicts of interest are also inherent in business dealings between directors or employees and their close friends or relatives (any person related by blood or marriage, including common-law relationships) because it may appear as if the relationship is being favoured above the interests of the Company.

For example, a conflict or potential conflict of interest may arise when we conduct business on behalf of the Company with a customer, supplier, distributor, agent or any other individual entity:

- Who is a relative or a close friend;
- In which a relative or a close friend is a representative;
- In which we know a relative or close friend has a direct or indirect financial or other business interest and we are in a position to affect the Company's business with that individual or entity.

Examples of business dealings that should be disclosed include, but are not limited to:

- Close friends or family members who deliver grain cannot be procured, graded or unloaded by an AGT Foods employee.
- Invoices to a conflicted or potentially conflicted party should not be approved and should seek independent authorization.
- Disbursements to a conflicted or potentially conflicted party should not be authorized and should seek independent authorization.
- Hiring a new vendor for which a family member or close friend owns/works at in a significant role.
- Selling products/services to a company which a family member or close friend owns/works at in a significant role.

2. Employment of Relatives

The Company does not discourage, nor prohibit the employment of more than one member of a family. However, due to the potential for conflicts of interest, you may not supervise anyone with whom you have a close relationship, such as a family or household member, current or former romantic partner, or other close associate. If you supervise someone with whom you have one of the relationships described above, you must disclose the relationship as soon as the circumstance arises by disclosing this information using the attached "Conflict of Interest" form.

3. Personal Investments

Potential conflicts of interest are inherent in situations where a director or employee (or his or her spouse or common-law partner) has a significant investment or other financial interest that could interfere, or appear to interfere, with the director's or employee's ability to make decisions in the best interest of the Company.

Examples of business dealings that should be disclosed include, but are not limited to:

- Owning land and crop sharing with a local producer who sells to AGT Foods
- Owning a trucking company that does work for AGT Foods
- Owning a service company or asset that performs work for AGT Foods

Any of the situations above may be permissible but would require disclosure on the attached "**Conflict of Interest**" form and an independent manager involved in the transactions.

4. Outside Employment

Accepting outside employment or engaging in detailed discussions about the AGT Foods business model with the Company's competitors, customers or suppliers or providing them with services or products on a self-employed basis can create a conflict of interest and is not permitted. Company confidentiality is a critical competitive advantage for us and therefore needs to be protected.

When employees accept employment, it is expected that their first work responsibility will be to fulfill the requirements of their job with our Company. During peak periods employees are required to provide our customers with the service they request and the Company has promised. Consequently, outside employment that affects an employee's performance (e.g. inability of providing extended hours of service) is unacceptable.

VIII. Safety, Health and Environment

AGT Foods is committed to providing a safe working environment and to aid employees, customers and suppliers in understanding, developing and executing safe working practices and habits. Inherent risks in the workplace must be managed to prevent occupational injuries and illness. Employees must comply with existing safety legislation as well as the Company's health and safety policies. To this regard, employees are expected to familiarize themselves with and comply with all applicable legislation and policies.

We are prohibited from being affected by alcohol, cannabis or any illegal substance when arriving for work or while operating or being responsible for a Company vehicle, machinery, equipment and from consuming or possessing any illegal substances while on Company property or while performing Company duties. Details regarding this policy may be found in AGT's "**Fitness for Work Policy**" document.

We are also prohibited from texting or initiating or taking any telephone calls while operating a Company vehicle or a personal vehicle while performing Company duties except with a hands-free device and then only when necessary.

Details regarding this policy may be found in AGT's "**Safety Policy**" document.

IX. Technology, Security and Company Assets

We are all expected to protect Company assets, including physical assets, systems and data, and ensure their safe, secure, efficient and appropriate use. We must show care and good judgement in using and protecting Company assets responsibly so that we avoid loss, damage, theft, unauthorized or improper use, and waste.

1. Technology and Devices

Reasonable personal use of Company computers, telephones, mobile phones and devices, faxes, and photocopiers as well as the use of Company technology assets to access personal information such as social media, personal websites and email, and streaming services may be acceptable if incidental and infrequent and consistent with the “**Information Technology and Device Usage Policy**” developed for all employees and officers of the Company and this privilege is not abused. It is strictly prohibited to use Company systems (including e-mail, instant messaging and the Internet) for activities that are unlawful, unethical or otherwise contrary to this Code, the “**Employee Handbook**” and the “**Information Technology and Device Usage Policy**”.

2. Security

A secure and safe working environment is in the best interests of employees and the Company. Our business is confidential and there are valuable items of Company and personal property that we wish to keep secure. We ask you to assist in maintaining security within the building. If you see strangers in your work area, politely challenge them. All employees and visitors are expected to observe established security procedures. For this purpose, video surveillance is used at all office and production locations and is compliant with privacy legislation and is only used as permitted by law.

3. Data and Infrastructure Security

Some of the most valuable assets we have as a company are our business data and systems that allow us to securely, efficiently and safely conduct our business. Information technology systems such as computers and mobile devices, email, the Internet including social media, telephones and mobile phones, servers and our network infrastructure and cybersecurity risk can have a major impact on our ability to do our jobs. We are all tasked with following policies and procedures in supporting our Information Technology Infrastructure commitment to protecting our data, information and intellectual capital.

4. Generative Artificial Intelligence (AI)

AGT Foods is continually assessing new opportunities and risks associated with emerging technologies. Publicly available applications driven by generative artificial intelligence (GenAI), such as chatbots (ex. ChatGPT, Copilot, Gemini, Grok, Meta AI and others), and GenAI tools, both standalone applications and services built into other applications and services, are impressive and popular. While these tools may offer opportunities to streamline work and increase efficiencies, they also may come with serious security, accuracy, and confidentiality risks. Use of GenAI for AGT Foods business purposes must be compliant with AGT Generative AI Tools Policy posted on AGTConnect.

For details on appropriate and approved use of AGT Foods technology, company devices or systems, as well as Internet services and social media for personal use, particularly during work hours, please refer to the most recently posted “**Information Technology and Device Usage Policy**”, as well as the “**Generative Artificial Intelligence (AI) Usage Policy**”, both of which are posted on the **AGTConnect** employee Intranet or can be obtained from the Human Resources department.

X. Confidential and Personal Information

All information received from any of the Company’s customers, shareholders or dealers, and other stakeholders should be presumed to be confidential unless the contrary is clear.

Confidential information about the Company includes any financial information that has not been publicly disclosed, competitive information such as business plans and customer lists and regulatory information including reports to and from government agencies.

We will maintain the confidentiality of information entrusted to us by our employees. We will collect, use and disclose personal information only with the knowledge and permission of the affected employee unless necessary and permitted by local laws. Access to personal information will be restricted to those employees with legitimate business reasons to review the information. We may communicate this information to agents or service providers, but only if they have agreed to be bound by our rules governing privacy and confidentiality, and their compliance with these rules is monitored.

Care must be taken to safeguard against accidental disclosure of confidential information. For example, sensitive documents should not be left lying on desks.

Information regarding competitors must be obtained legally. Employees, officers and directors are prohibited from obtaining competitor information through illegal means, including information acquired during a prior employment relationship or through breaching the terms of confidentiality.

Visitors should not be left unattended in offices containing internal Company documents. You should not discuss confidential matters in hallways, restaurants, airplanes or any place where you may be overheard. Digital or electronic documents and email, text or other electronic communications should also be safeguarded.

XI. Accounting, Books and Records

AGT Foods is committed to maintaining complete and accurate records in order to make responsible business decisions and to provide truthful information in compliance with applicable legal disclosure requirements.

As AGT Foods reports to a publicly traded company, we are all accountable to the highest standards of integrity in these matters. This is essential to the Company's credibility and reputation and ensures we are accountable to our shareholders and other stakeholders who depend on accurate, timely and understandable information about our financial transactions and results of our operations in accordance with applicable securities laws.

We have implemented administrative and accounting controls to ensure that the Company is in compliance and that we create accurate records reflecting the true nature of the transactions and activities that they record. Whenever you are unsure whether a record you are creating or dealing with is accurate or appropriate, you should check with your supervisor or manager.

If litigation or an investigation involving the Company is pending, employees are prohibited from modifying or destroying relevant documents or records, including personal files and electronic records.

We retain business records in accordance with applicable laws. Business records include all documented information, regardless of physical form or storage media, providing objective evidence of transactions, events, activities, results or communications made.

XII. Insider Tipping and Trading

Sometimes directors, employees or contractors may have access to or knowledge of undisclosed material information about a publicly traded company that does business with the Company. All directors, employees or contractors and their immediate families with knowledge of undisclosed material information are prohibited from buying, selling or otherwise acquiring any securities of the Company or any other entity whose price would be affected by the disclosure

of the undisclosed material information (“insider trading”) or from communicating any undisclosed material information to any other individual entity, whether inside or outside of the Company, other than in the necessary course of business (“insider tipping”).

It is important to understand that any director, employee or contractor that engages in insider trading or tipping may be subject to personal liability and criminal prosecution.

If you do communicate any undisclosed material information in the necessary course of business, you have a duty to inform the individual or entity to whom you are disclosing that they must not further disclose the information to any other individual or entity and must not engage in any insider trading or tipping. The Corporate Affairs department and/or the CFO should be informed immediately as well so appropriate actions can be taken.

XIII. Media Communications and Social Media

1. Communication with Traditional Media Outlets

Communications on behalf of the Company with the media, such as television, radio, print and online news outlets must be made only by specifically designated representatives of the Company, as stated in the “**Communications and Social Media Policy**”, which is posted on the **AGTConnect Intranet** or can be obtained from the Human Resources department. If you receive any inquiry relating to the Company or any of its customers or from the media, you should refer the inquiry to the Corporate Affairs department, the Chief Executive Officer, the Chief Financial Officer or the Chief Legal Officer.

2. Social Media

We are all prohibited from participating in external internet media discussion forums, chat rooms, news group discussions, blogs or bulletin boards, such as Facebook, Twitter, etc. (“social media”) on any matter pertaining to the Company’s activities or securities, or posting information or images pertaining to and including operations about or of AGT Foods unless designated as an authorized spokesperson or individual, in which case, you should refer to the **Communications and Social Media Policy**. If you encounter any discussion in social media or postings and images pertaining to the Company’s activities, you must contact Corporate Affairs to report this.

We are all also prohibited from disclosing any confidential, business information or personal information acquired or received through our position with the Company, whether appropriately or inappropriately acquired or received, regarding the Company, its directors, officers, employees, contractors, customers, suppliers, distributors, business partners or any other individual or entity associated with the Company, which is further referred to in the **Communications and Social Media Policy**.

XIV. Work Environment

We each have a fundamental obligation to treat every person with respect and to foster a positive workplace culture. AGT Foods is committed to a work environment that is built on mutual respect, professionalism and fairness. We expect you to act in a respectful manner when dealing with colleagues, customers, suppliers, partners and everyone you come in contact within the course of business.

AGT Foods policies regarding Employment Equity and Discrimination and Harassment may be found in the “Employee Manual” document which is posted on the **AGTConnect** employee Intranet or can be obtained from the Human Resources department.

XV. Whistleblower Line

As a Canadian company, it is a requirement that we have a means for employees to report fraudulent or inappropriate activities. At AGT Foods, we take this requirement very seriously and, as such, we have implemented a method for employees to report any fraudulent or inappropriate activities. To accomplish this, an anonymous “tip line” has been created. This can be found at:

<http://whistleblower.agtfoods.com/en/> (English)

<http://whistleblower.agtfoods.com/tk/> (Turkish)

<http://whistleblower.agtfoods.com/fr/> (French)

<http://whistleblower.agtfoods.com/es/> (Spanish)

Login credentials for the tip line can be found posted in all AGT Foods facilities, posted on the **AGTConnect** employee Intranet or can be obtained from the Human Resources department.

XVI. Responsibilities

The Code of Conduct defines how we should behave and conduct business in a wide range of settings and situations. It is the responsibility of each of us to follow the Code of Conduct consistently and appropriately and help others to do so. When non-compliance with the Code is reported or otherwise suspected, steps will be taken to investigate and, if appropriate, remedy the situation.

We are encouraged to report and express our concerns and must do so fairly, honestly and respectfully. AGT Foods is committed to protecting individuals against retaliation. Managers and supervisors are responsible for addressing issues that are brought to their attention. If any employee, director or contractor is aware of any breaches of the Code of Conduct, it is their responsibility to report these breaches to their supervisor or Human Resources or to senior management.

XVII. Breaches of Code

At AGT Foods, we must all behave in a manner consistent with the Code. Breaches of the Code will be taken very seriously and handled in a prompt manner. Disciplinary measures will depend on the seriousness of the offence. In some cases of serious misconduct, senior management may determine that the appropriate action is termination. As well, some cases of misconduct may result in legal actions and could result in fines or imprisonment based on legislative and regulatory requirements in a given jurisdiction.

XVIII. Form of Acknowledgement

I acknowledge that I have received and read the AGT Food and Ingredients Inc. Code of Conduct and understand my obligations to comply with the principles and policies outlined in the Code.

Name (Print): _____

Signature: _____

Date: _____

Company/Location: _____

XIX. Conflict of Interest

To be updated at least annually, unless a new conflict arises during the year, in which case the business dealings should be addressed at that time and re-submit this section below. If you have a potential conflict of interest or declaration of a business dealing as listed below, your manager must verify your declaration with signature.

Employee Name: _____

Location: _____

Date: _____

Verified by Manager: _____

Please provide details of the potential conflict of interest or declaration. If additional room is needed, please attach as a separate page.

Business Dealings between the Company and myself, a close friend or relative:

Date: _____

To whom was the dealing with: _____

Nature of Relationship: _____

Description of Activity: _____

To whom was relationship disclosed: _____

Employment of Relatives:

Date:

Name and position of the relative:

Nature of Relationship:

Description of Involvement:

To whom was relationship disclosed:

Personal Investments:

Date:

**Nature of relationship between
person making investment:**

Company investing in:

Description of Investment/involvement:

To whom was relationship disclosed:

Outside Employment (if potentially conflicting):

Date:

Name of Company:

Description of Involvement or Activity:

To whom was relationship disclosed: