

Group Guiding Principles: Whistleblowing and Complaints

Camellia Plc ("**Camellia**") is the ultimate holding company of a group of companies incorporated in various jurisdictions (the "**Group**"). Within the Group, Camellia has indirect interests in several entities which have responsibility for managing primarily agricultural operations, including responsibility for managing the assets and workers associated with those operations (the "**Operating Companies**"). The Operating Companies are predominantly based in Bangladesh, Brazil, India, Kenya, Malawi, South Africa, Tanzania and the UK. The majority of the Group's turnover is derived from the Operating Companies' work in the agricultural sector through the growing of tea, avocado, macadamia, rubber, blueberries, arable crops, forestry and livestock.

Governance and Strategy

The Operating Companies possess the specialist knowledge, experience and expertise in relation to their own operations. It is the Operating Companies which best understand their own agricultural crops and livestock, the local geographical and climatic conditions, the local legal and regulatory framework with which they must comply and the local socio-political context in which they operate. Camellia is not an Operating Company and does not claim to possess such specialist local knowledge, experience or expertise. Having regard to this reality, Camellia's business philosophy is based on an approach which promotes a high degree of operational autonomy enjoyed by the Operating Companies.

Camellia expects the Operating Companies to adopt, comply with, and promote appropriately high standards in respect of their operations. Following engagement with the Operating Companies as to their existing practices and procedures and in line with Camellia's understanding of international guidelines, Camellia has formulated a series of 'Group Guiding Principles' ("**GGPs**") which outline the principles and commitments that Camellia expects the Operating Companies to adopt and adhere to in key areas such as human rights, modern slavery, financial crime, environment, quality, certification and traceability, employee wellbeing, health and safety and whistleblowing. Importantly, the GGPs set out the principles which Camellia expects Operating Companies to comply with at a minimum, subject to any local laws which would make it unlawful for the Operating Companies to do so, in which case Camellia expects the Operating Companies to respect and adhere to these principles to the greatest extent legally permissible. For the avoidance of doubt, nothing in the GGPs prevents an Operating Company from adopting a higher standard, whether in accordance with the requirements of local laws or otherwise having regard to the particular issues arising from their own operations.

Ultimately, the individual Operating Companies have the local expertise and understanding which means they are best placed to identify relevant needs and apply the processes and practices that enable them to operate legally, responsibly and ethically over the long term, and to embed the expectations set out in the GGPs into their own culture, strategy and daily practices. For the same reason, the Operating Companies are also best placed to implement and monitor compliance with the policies and practices that they put in place. This promotes the continuity, development and progressive growth of those individual enterprises in an ethical and responsible way that is relevant to, and supportive of, their own local jurisdictions and cultures.

The Principles

Camellia expects the Operating Companies to conduct their business ethically and with honesty and integrity,

and to ensure that their staff (being their employees, workers, directors, consultants, contractors, casual and agency staff (the "**Staff**")) maintain high standards in all that they do.

Camellia encourages a culture of openness and accountability and encourages speaking up about actual or suspected wrongdoing. Camellia expects the Operating Companies to address issues effectively when they arise. It is important that all of the Operating Companies' Staff and supply chain staff and members of the relevant Operating Company's community (the "**Stakeholders**") feel that they can raise concerns, and that they know how to do so. Leadership teams at the Operating Companies are responsible for implementing and maintaining effective policies and procedures relating to complaints.

These GPs refer to complaints in a broad sense to include whistleblowing concerns and also complaints or grievances relating to an employee's or worker's personal circumstances (for example their pay, benefits or working conditions).

Examples of concerns which would typically be considered whistleblowing concerns include:

- Criminal activity
- Slavery and human trafficking (see Human Rights GGP)
- Failure to comply with any legal or professional obligation or regulatory requirements
- Miscarriages of justice
- Financial misconduct (see Financial Crime GGP)
- Bribery or corruption (see Financial Crime GGP)
- Fraud (see Financial Crime GGP)
- Bullying or harassment (GGP Human Rights GGP and Employee Wellbeing GGP)
- Danger to health and safety (see Health and Safety GGP)
- Environmental issues (see Environment GPP)
- The deliberate concealment of any of the above matters

Different Operating Companies may be required by local national laws to comply with different legal requirements in respect of the form and content of their whistleblowing and complaints policies. Accordingly, it would not be appropriate for Camellia to seek to specify a single approach to such matters. Instead, there are set out below some common principles which Camellia expects Operating Companies to comply with.

Camellia expects the Operating Companies, whilst ensuring compliance with all applicable local laws, to have in place appropriate policies and procedures regarding the raising and handling of whistleblowing concerns and personal complaints to enable them to achieve the following:

- Encouraging a "speak up" culture, in which Staff feel able to report whistleblowing concerns, and workers and employees feel able to raise personal complaints, as soon as possible.
- Establishing and communicating clear and confidential local channels for Staff to raise whistleblowing concerns, and for workers and employees to raise personal complaints.
- For whistleblowing concerns, establishing and communicating an independent channel and, as appropriate, an external channel so that all Staff and Stakeholders are able to raise concerns regarding the relevant Operating Company's operations.
- Dealing with and responding to whistleblowing concerns and personal complaints appropriately, including ensuring concerns are investigated properly and, where required, appropriate remedial

action is taken by the relevant Operating Company, in accordance with the Operating Company's relevant policies and procedures.

- Maintaining confidentiality of whistleblowing concerns and personal complaints as far as possible.
- Keeping accurate records of whistleblowing concerns and personal complaints raised and any remedial action taken.
- Providing protection and support for Staff who raise whistleblowing concerns where appropriate.
- Providing guidance for Staff on raising whistleblowing concerns and training for those who may be in receipt of concerns raised (for example, directors and managers).
- Keeping records of training and communication initiatives undertaken.
- Monitoring and reviewing compliance with their individual whistleblowing and complaint policies and procedures.
- Nominating an individual with specific responsibility for the effective implementation of the whistleblowing and complaint procedures.

Camellia expects that each Operating Company will undertake a regular, risk-based review of their compliance with their policies and procedures including, where necessary, using external expertise.

Any issues identified by any member of Staff with respect to these GGPs can and should be immediately notified to the appropriate point of contact at the relevant Operating Company.