

CORPORATE SUSTAINIBILITY POLICY

2016

Effective since November 1st,
2016.

DECLARATION:

Dinant Corporation and Atlantic Exporter S.A. of C.V. henceforth Dinant, seeks its growth and expansion, as well as the growth of the communities in their environment in a responsible, environmental, economic and social manner. It Maintains the trust of its customers by creating products of superior value, fair treatment of their workers and good neighborly relations with their communities.

Dinant is respectful with the Political Constitutions, with the law, with norms and international deals and declares its commitment with the responsible and sustainable development, with the environmental protection, the ecosystem conservation, the fair treatment and the social equity.

REACH:

All DINANT companies are governed by this policy along with its organizational structure, which includes oil palm farms, open field farms, greenhouses for horticultural products, palm oil extractors, palm oil refiners, fat manufactures plants & oils, snacks, tomato sauces, soaps and disinfectants, chlorine, distribution centers and corporate offices that are part of Dinant that work in the country, the Central American region, the Dominican Republic and any other country where operations are opened.

This policy must be fulfilled by all its suppliers and contractors as well.

Our policy is focused on ensuring environmental and social sustainability, both internally and externally and is based on the following pillars that are mandatory compliance norms:

1. RESPECT FOR HUMAN RIGHTS AND RELATIONSHIP WITH WORKERS AND COMMUNITIES

Dinant is committed to the dignified and respectful treatment of its employees, suppliers, contractors and communities in the influence areas, with the defense and promotion of human rights.

Dinant, within its commitment to respect Human Rights, has adhered to the Voluntary Principles on Security and Human Rights.

For DINANT, respect for human rights is supported in other things, including:

- The recognition of the civil, political, religious, economic, social, cultural, collective and sexual rights of its employees, contractors, suppliers, communities of influence and other related third parties.
- Dinant prohibits both, child labor and forced labor in their companies, their suppliers / contractors prohibit it as well.
- Dinant prohibits any type of discrimination that can be understood as a violation of the human rights of individuals.
- Dinant makes the universal principle of Free, Prior and Informed Consent its own, which applies not only to indigenous communities but also to local communities.

- Dinant respects the right of peaceful assembly and free association.
- Dinant guarantees that all its employees receive a salary equal to or greater than the legal minimum wage and that they have a legal contract detailing their working conditions.
- Dinant condemns the use of force by its employees and communities in its areas of influence.
- Security and health at work
- Dinant promotes a culture of Safety and Occupational Health through the development of molding, coaching and training plans for its employees. It carries out actions to identify, control and eliminate risks that could cause injuries or illnesses in its employees.
- Dinant promotes among its suppliers, contractors and communities of influence, safety and occupational health measurements to prevent incidents and accidents within its facilities or plantations.
- Dinant guarantees that employees do not exceed the number of work hours allowed by law.
- The Involvement and relationship with the communities. Dinant promotes in its area of influence, a joint and participatory work with the communities that allows the identification and mitigation of possible negative impacts and the strengthening of the positive impacts generated by its operations. The constant dialogue with the communities is a priority for Dinant and for this purpose it has developed transparent tools that facilitate communication with the company, in such a way that interest groups can express themselves freely and with confidence.
- Community Grievance Mechanism: In the search to strengthen relations with the communities near our operations, we have established a Community Grievance Mechanism (CGM) to listen to the needs, concerns and points of view of the communities, suppliers, customers, employees and other parties involved in our areas of influence.
- The development of strategic alliances with communities to stimulate and strengthen sustainable human development, promoting co-responsibility and social transparency. Dinant, through the promotion of inclusive activities, achieves the participation of diverse actors of the community in the generation of value along the agribusiness chains. Through the development of these alliances it promotes the organization of the communities and their integration to diverse productive activities.
- Respect for rights over land ownership: Dinant respects the legal ownership of the land. It respects the forms and modalities of ownership and possession of lands established in the Constitution and in the national laws that govern this matter.

2. ENVIRONMENT CONSERVATION AND PROTECTION

DINANT is an environmentally and ecologically responsible company. Its priority is to protect the environment and conserve the ecosystem. All Dinant's actions are framed within the fundamental principle of sustainable development, where the efficient and responsible use of resources makes possible to meet the needs of the present, without compromising the natural resources that correspond to future generations.

Its principles are guided by the fulfillment with environmental legislation and other applicable requirements, to which DINANT adheres voluntarily. For all the above, our employees are trained in good environmental and conservation practices that can be put into practice not only in their work places but also in their family and community life.



For DINANT, its environmental and conservation responsibility is based on the following:

- NO to deforestation or affectation of high values of Conservation: Dinant recognizes the importance of primary and secondary forests in the natural system given their protective, regulatory and productive functions and therefore prohibits their affectation. Dinant also recognizes that many non-forest areas are also of High Conservation Value, and that they also contain high social and cultural values. Therefore, from its identification, promotes its protection and conservation.
- NO to Burning: Dinant condemns the use of fire in the preparation of new plantations, overseeding or any other type of development, being aware that this practice not only erodes the soil, but also generates pollutant emissions to the environment that is harmful to human health.
- NO to the sowing in peat or in affectation systems with high carbon reserves: The peat, due to its anaerobic and flood conditions, transforms a small amount of organic matter into methane. For the above, Dinant prohibits any development in peat lands.
- NO to the contamination of water sources: The quantity and quality of water reduction is one of the main challenges of the XXI century, water quality is very important and is directly related to human and animal health, the quality of soil and agricultural products. For this reason, Dinant promotes conservation practices of water sources and condemns the pollution of it.
- Good disposal of solid waste: Dinant promotes the good disposal of solid waste in their farms and extraction plants, as well as in their communities of influence.
- Reduction of greenhouse gases: According to the IPFCC 2007, worldwide, Agriculture represents 13.4% in GHG emissions into the atmosphere. According to this idea, Dinant promotes the reduction of greenhouse gas emissions in its processes and of its suppliers and contractors as well.

3. ETHIC CODE POLICY

Our Ethic Code and Security Policy are based on the Voluntary Principles of Security and Human Rights, a commonly accepted reference for business operations, as well as national and international standards. Also, its frame of reference is based on the main purpose of our organization (Mission) and on the qualities, that inspire our daily behavior (Values).

- We work in a honest and trustful environment, appropriate to generate well-being for our employees, consumers, customers, suppliers and communities.
- At Dinant we respect and obey the laws of each country where we operate. Also, we expect and encourage our employees to follow applicable laws, regulations and governmental regulations.
- We believe and we apply the Human Rights fulfillment as a society's construction basis where citizens can enjoy their rights, which must be protected in pursuit of their dignity, value and equality.
- In each of our workplaces, employees enjoy the rights and freedoms, without distinction of race, ethnic origin, sex, language, religion, physical capacity, political or other affiliation, national or social origin, position economic or any other condition.
- We respect and recognize all the sectors initiatives to promote the Human Rights respect and compliance, as well as the people and institutions that ensure their attainment.

- Our corporate values are the basis of our actions. We promote respect, honesty and trust among employees. We reflect a positive personal image inside and outside the company.
- We ensure the dignity respect and we reject, regardless of the hierarchical rank, sexual harassment. We understand as sexual harassment any approach, joke, attitude, suggestion or behavior of sexual nature, that someone receives from another without asking and without having any kind of relationship, causing displeasure in the one who receives it.
- We contribute to create an environment of mutual respect and professionalism. Any conduct that is disrespectful or contrary to professional ethics, even when it is not considered illegal but interferes with this objective, will not be tolerated.
- We value the relationships we have with our customers and suppliers, we constantly seek to improve the attention quality, within a framework of honesty and respect.
- It is not allowed to receive, presents, favors, travel tickets and any kind of entertainment that may compromise our judgement, causing a conflict of interest. Therefore, Dinant employees and family members are prohibited from requesting or accepting cash gifts, serves or any other kind of items.
- We immediately meet the needs of consumers, fully complying with all legal requirements regarding the composition, ingredients, product quantity, packaging, manufacturing, labeling, storage, hauling, marketing, shipping, marketing and delivery of products.
- We support fair competition. We respect the environmental, legal and human rights precepts that regulate competition and protect the integrity of the market. The Ethics Committee is responsible for reviewing and monitoring the adherence and compliance with the content of the code, as well as receiving, investigating and resolving complaints.

This code applies to Dinant Group employees around the world and to other people who act on behalf of our company in the places where we have operations.

4. DONATION POLICY

Dinant seeks to generate conditions of sustainability, growth, economic development, internally and to its stakeholders through its own actions and those of third parties that are in line with the Community Relationship Program, of which the following policies are an integral part: Corporate Social Responsibility, the Voluntary Principles of Security and Human Rights (Human Rights VPs) and the Community Grievance Mechanism to be used by the communities.

These policies must be of knowledge, consulted and applied completely by all Dinant's employees, contractors and suppliers regarding to donations and philanthropy actions carried out with the company resources.

This policy establishes the procedures to be followed to link Dinant with community or institutional projects executed by private, public or civil society organizations that allow some improvement of the quality of life and/or organizational strengthening in the communities. and institutions/organizations and/or natural individuals that are part of the interest groups identified by Dinant, differentiate philanthropy and procedures for the granting thereof of social responsibility actions.

This procedure applies for all donations requests' analysis and processing for projects development as part of the Corporate Social Responsibility (CSR) and philanthropic contributions made, it applies as well, to the volunteer programs that promotes in the zones where Dinant has operations.

Dinant covers two donations types:

- Monetary resources, which involves the company's commitment in monitoring the resources application.
- In kind, which can be divided into equipment donations, new or obsolete material with useful life and consumer products related to the commercial operation.

Donations made by Dinant must be related to the environmental and social plans that arise from communities' meetings or workshops, in order to generate value or a solution to a possible problem raised in the EIAS workshops.

5. LABOR POLICY

Dinant's labor policy is governed by laws, technical and administrative nature rules, international agreements, countries where Dinant operates political constitutions, secondary laws that regulate functions, responsibilities and attributions that corresponds to workers, procedures and instructions according to which they must perform their work without a prejudice to what is established in individual work contracts, which will be fulfilled by all the areas employees within their works respective subjects, for whose effect they will be made known.

This policy is applied to all the staff working in the group companies without any exception; all work and discipline activities are governed by these precepts, as well as all the employees of any professional category they belong to, these conditions are also integrated with external rules and laws as well as internal rules such as:

- Staff recruitment, selection and hiring.
- Training and staff development.
- Legal Salaries
- Internal regulation of working conditions for Exportadora del Atlántico staff.
- Internal regulation of working conditions for Dinant corporation staff

These policies consider the following guidelines:

CHILD LABOR. Dinant Corporation and its suppliers/contractors will not promote child labor use, and must take appropriate measures to prevent this kind of work regarding to Dinant's activities according to the Republic Constitution's Labor Code, article 128, No. 7, Children and Teenagers Code. The employment of minors in any activity within the company is prohibited.

Staff Recruitment: All vacancies that occur in the company, must be submitted to a concourse. To promote the development and career of our people, it is vital to provide the opportunity to the internal staff. In order to obtain internal applications, vacancies will be published periodically via communication management and the Director / Area Managements will be reported so that these internal applications will be made in the respective formats (Internal Contest Application Form). Any application must be endorsed by the Director or Manager of the Area where the applicant works.

The external candidate's recruitment is carried out through the following guidelines:

- Candidates Recommendations by company employees. These recommendations are evaluated by the Human Resources Management and included in the diverse selection processes if they meet the established requirements.
- Candidates Identification in Internal Applications Databases in each country.
- Candidates Detection through search in Commercial Databases (Computrabajo, LinkedIn, Employment exchanges, etc.)
- Candidates reception sent by Employment Agencies. We work with some Employment Agencies, as long as they have been authorized by the Honduran Human Resources Department, requesting candidates with specific profiles.
- Recruitment through publications in mass media.

Human Resources Department:

Together with the Training Team by area, it establishes the Annual Training Plan, applicable to the Organization based on the evaluations results of the job descriptors.

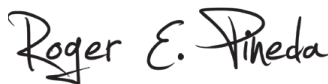
STAFF EVALUATION, training needs and other potential needs, performance evaluations.

Area Directors and Country Managers are in charge of reviewing, authorizing and following up on the Annual Training and Development Plan implementation.

The training fulfillment and the knowledge application acquired in the Company's processes is the collaborator along with his direct manager responsibilities. This policy will be adjusted as the policies that comprise it are modified.

A handwritten signature in black ink that reads "Miguel Mauricio Facusse".

MIGUEL MAURICIO FACUSSE
CEO

A handwritten signature in black ink that reads "Roger E. Pineda".

ROGER ENRIQUE PINEDA PINEL
CORPORATE RELATIONS DIRECTOR



