Code of Conduct

A guide for how we do things at **we•soda**.



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Contents

1 / Introduction

2 / Our Purpose

3 / Ethical Decision Making

4 / Raising Ethical Concerns & Non-Retaliation

5 / WE Work Together

- Employee and Human Rights
- Modern Slavery and Human Trafficking
- Diversity, Equity and Inclusion
- Discrimination and Harassment

6 / WE Comply with Laws

- Anti-Bribery and Corruption
- Data Privacy and Information Security
- Fair Competition/Antitrust
- Trade Compliance
- Confidential Information and Intellectual Property
- Insider Trading
- Accurate Books and Records
- Anti Money Laundering

7 / WE Avoid Conflicts of Interest

- Conflict of Interest
- Political Activities
- Gifts and Entertainment
- Use of Company Resources
- Fraud, Waste and Abuse

8 / WE Care for Our Environment, Our People and Our Communities

- Health and Safety
- Sustainability
- Environment
- Community Relations
- Quality
- Social Media

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1 /

Introduction

All our of stakeholders—customers, investors, and suppliers—count on us to provide superior products and services, that meet their needs. They also trust us to act with honesty and integrity and to follow all the laws and regulations which apply to our organisation and industry.

To help us fulfil this commitment, we have created and adopted the WE Soda Code of Conduct. This provides a framework to assist us in navigating the ethical decisions that arise while doing business and applies to everyone who works for WE Soda, including our Board of Directors, Executive Committees, employees, and any third party working with us or our subsidaries.

Our vision, mission, values, and behaviours are the guiding principles for our Code of Conduct. Following the guidelines outlined in the Code of Conduct will ensure our continued success and reinforce our reputation for honesty and the respect we have earned over the years.



2 /

Our Purpose

To responsibly produce essential ingredients for a sustainable future.

3/

Ethical Decision Making



The process of making ethical decisions requires a genuine desire to do the right thing regardless of the cost. When we make ethical decisions, we generate and sustain trust; demonstrate respect, responsibility, ethics and fairness; and ensure our reputation for integrity.

All of us rationalise making unethical decisions from time to time, often unconsciously. Some of the messages we tell ourselves to justify poor moral choices include:

Everybody's doing it!

You may believe that breaking promises, lying, cheating, and other kinds of misconduct are normalised in the business environment.

This is the norm in my culture.

You may believe that it is justified as it is linked to the culture where you live.

It's just part of the job.

You may feel justified doing things at work that you know to be wrong in other contexts.

It doesn't hurt anyone.

You may excuse misconduct when violating ethical principles as long as no clear and immediate harm is perceived.

I'm not benefiting personally.

This rationalisation justifies improper conduct for others or for the organisation.

The organisation owes me.

If you feel overworked, underpaid, or dissatisfied with some aspect of your job, you may think that minor "perks" (e.g. favours, discounts, gratuities, abuse of sick leave, overtime pay, personal use of office supplies or equipment) are simply fair compensation for services rendered.

When we are faced with an ethical decision, we need to take the time to stop and evaluate the options. Before you choose, consider both short-term and long-term goals and consequences. Make sure you have all the information you need to make a good decision. Have you considered the potential impact of your decision on others? Would it be helpful, if appropriate, to discuss your dilemma with someone you trust?

Ask yourself:

What feels wrong about this situation or action?

Does it conflict with our organisation's core values?

Is this situation against our organisation's policy or the law?

How could my decision affect our stakeholders?

Will their interests or well-being be harmed?

Would others perceive your decision as unethical?

How could my decision affect my reputation and that of the organisation?

How would you feel if your decision were reported in the news or in some other public forum?

Could you rationally defend your decision?

How would I feel if I saw the result of this decision in the media?

How we do it at we·soda?

We commit to conduct all business in an ethical and responsible manner, to act fairly, transparently and honestly.

- We prohibit any form of corruption, fraud or bribery in our business and operations.
- We practice honest and fair business where no stakeholder can seek or gain unfair advantage.
- In certain jurisdictions we implement and improve ISO 27001 and ISO 37001 standards for our anti-corruption, bribery, information security and conflict of interest management systems.
- We provide training programmes and necessary information to inform employees about ethical behaviour.
- We conduct our business fairly without intentionally impacting any competitor, customer or sector actor and reject unfair competition practices.
- We show zero tolerance towards anti-competitive behaviours and comply with all competition laws and regulations.
- We manage our information and data securely and protect the data of our stakeholders responsibly.
- We consider equality and justice as fundamental in our business approach and avoid potential conflicts of interest.
- We do not differentiate between stakeholders based on nationality, religion, language, race, gender, sexual orientation, social status and avoid prejudiced behaviour.
- We observe justice and honesty in all our relations and demonstrate equal practices for all parties.
- We strictly oppose illegal employment modern slavery, child labour and human trafficking.
- We share the number of cases and incidents of unethical behaviour and activities transparently with all our stakeholders.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

It is not always easy.

If you are not sure, ask for guidance from Legal and Compliance, your leaders, HR or raise your question via compliance@wesoda.com

4/

Raising Concerns & Non-Retaliation



Any time an employee or a business partner fails to live up to our ethical obligations, our organisation and our employees may be seriously and negatively affected. To preserve and protect our ethical workplace, each of us has a critical responsibility to be alert for ethical violations.

We must all speak up promptly when we see or hear something that conflicts or may conflict with our policies or the law so that the situation can be investigated and dealt with appropriately. Employees should also raise any concerns as to whether proper procedures are being followed, even if they are not certain whether legal or ethical standards are being violated.

Our organisation has provided several avenues for reporting, as well as for seeking advice on complicated ethics situations. These include speaking with your manager; contacting the Legal and Compliance Department, Human Resources; and using our we•speakup platform for confidential or anonymous reporting. When you make a report, you may choose to remain anonymous, although it is helpful for those addressing the complaint to be able to contact you to follow up if more specific information is needed.

To encourage employees to report and discuss ethical concerns without fear of negative personal consequences, we have a non-retaliation policy. No one who makes a report in good faith will be retaliated against by anyone in our organisation. In other words, if you raise a concern for the good of the organisation based on verifiable evidence and without malicious intent, your report will be taken seriously and investigated. Our organisation will support and defend your decision to bring potential ethical issues to our attention.

The following are examples of matters that will normally be regarded as misconduct. This list is intended as a guide and is not exhaustive.

- Any breach of our policies.
- Damage to, or unauthorised use of, our property.
- Unauthorised absence from work.
- Refusal to follow instructions.
- Excessive or unauthorised use of company telephones or other information and communication systems for personal calls/matters.
- Excessive personal email or internet usage.
- Obscene language or other offensive behaviour.
- Negligence in the performance of your duties.
- Failure to disclose a personal relationship involving a direct or indirect reporting line or in manager/subordinate roles.
- Smoking in no-smoking areas.

Gross misconduct is a serious breach of contract and includes misconduct which, in our opinion, is likely to prejudice our business or our reputation or irreparably damage the working relationship and trust between us. This may include misconduct committed outside of work.

The following are examples of matters that are normally regarded as gross misconduct. This list is intended as a guide and is not exhaustive.

- Theft or fraud.
- Physical violence or bullying.
- Deliberate and serious damage to property.
- Serious misuse of our property or name.
- Deliberately accessing internet sites containing pornographic, gambling, drugs, child abuse, offensive or obscene material.
- Unlawful discrimination, harassment or victimisation.
- Bringing the organisation into serious disrepute.
- Serious incapability at work brought on by alcohol or illegal drugs.
- Causing loss, damage or injury through serious negligence.
- A serious or repeated breach of health and safety rules or serious misuse of safety equipment.
- A serious breach of confidence, such as unauthorised use or disclosure of confidential information or failure to ensure that confidential information in your possession is kept secure.
- Accepting or offering a bribe or other secret payment or other breach of our Anti-Bribery and Corruption Policy.
- Accepting a gift which contravenes our Anti-Bribery and Corruption Policy.
- Conviction for a criminal offence that in our opinion may affect our reputation or our relationships with our staff, customers or the public, or otherwise affects your suitability to continue to work for us.
- Possession, use, supply or attempted supply of illegal drugs.
- Serious neglect of duties, or duties per our policies or operating procedures.
- Knowing breach of statutory rules affecting your work.
- Unauthorised use, processing or disclosure of personal data contrary to our Data Protection Policy.
- Harassment or victimisation of, or discrimination against, employees, workers, contractors, clients or members of the public, related to sex, sexual orientation, marital or civil partner status, gender reassignment, race, colour, nationality, ethnic or national origin, disability, religion or belief or age.
- Refusal to disclose any of the information required by your employment or any other information that may have a bearing on the performance of your duties
- Giving false information as to qualifications or entitlement to work (including immigration status) in order to gain employment or other benefits.

- Knowingly taking parental leave when not eligible to do so or for the purpose intended.
- Making a disclosure of false or misleading information under our Whistleblowing Policy maliciously, for personal gain, or otherwise in bad faith.
- Making untrue allegations in bad faith against a colleague.
- Victimising a colleague who has raised concerns, made a complaint or given evidence or information under our Whistleblowing Policy, Anti-Bribery and Corruption Policy, Anti-Harassment and Bullying Policy, Grievance Procedure, Disciplinary Procedure or otherwise.
- Serious misuse of our information technology systems (including misuse of developed or licensed software, use of unauthorised software and misuse of email and the internet).
- Undertaking unauthorised paid or unpaid employment during your working hours.
- Unauthorised entry into an area of the premises to which access is prohibited.

The following we•speakup Reporting Channels are available to notify and raise concerns:

- Raise concerns with your line manager or department head verbally or in writing.
- Raise your concerns with a member of the Senior Executive Leadership Team verbally or in writing.
- Raise your concerns with a member of Compliance, Legal or HR teams verbally or in writing.
- Report at via email to wespeakup@wesoda.com
- Anonymously via our **we•speakup** platform.
- Send a letter via post to Attn: Whistleblowing Officer at **WE Soda Ltd, 23 College Hill, London, EC4R 2RP.**



5/

WE Work Together



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Employee & Human Rights

We are committed to respecting human rights and complying with all applicable national and international laws in our workplace as well as in our upstream and downstream supply chain.

How do we do it at WE Soda?

We are committed to the principles of the Constitution of the Republic of Türkiye, and of United States, the United Nations Universal Declaration of Human Rights, the International Labor Organisation (ILO) Convention, and international laws:

- We comply with legal obligations and meet stakeholder expectations in all our activities.
- We provide a reliable, equal and transparent working environment which values diversity.
- We recruit based on professional capabilities and qualifications, without discrimination.
- We respect stakeholder rights in all interactions.
- We create an environment for employees to express opinions, address requests and complaints and support their development, through equal training opportunities.
- We ensure employees work in suitable positions, according to their competencies and experience.
- We support and increase female employment by providing equal opportunities.
- We respect employees' rights to unionise and bargain collectively, as per legal regulations.
- We ensure a safe working environment for all employees, aiming for zero work accidents and no occupational diseases.
- We prohibit any form of harassment in the workplace or during business activities.
- We establish systems to prevent modern slavery, child labour and human trafficking in our operations and supply chain, with a zero-tolerance approach.
- We communicate this policy to our employees and stakeholders, embed it in our company culture, and work to ensure stakeholders in our supply chains do the same.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Modern Slavery & Human Trafficking

We are committed to respecting human rights and complying with all applicable national and international laws in our workplace as well as in our supply chain. We do not accept any form of slavery or forced labour in our operations or in our supply chain.

How do we do it at WE Soda?

We commit to the following principles in line with national and international laws and agreements to combat modern slavery and human trafficking:

- We maintain transparency in our efforts to combat modern slavery and human trafficking.
- We identify relevant risks with all stakeholders and take necessary measures to prevent any breach.
- We create a safe and fair working environment, providing necessary training for employees to enhance awareness, recognise signs and report any suspicions relating to modern slavery crimes.
- We comply with applicable laws and the International Labor Organisation (ILO) agreements to prevent child labour in our operations and supply chain.
- We prevent modern slavery and human trafficking crimes through internal and independent external audits.
- We promptly report any detected crimes within the scope of modern slavery and human trafficking to relevant authorities.
- We ensure our stakeholders align with these principles.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary or legal actions, up to termination of contract, for policy breaches by any employee, person, or organisation within the supply chain.



Sedex Member

Diversity, Equity and Inclusion

Diversity and inclusion are important elements of our culture. We aim to provide everyone with a positive work environment and equal opportunities.

We believe that a diverse and inclusive workforce is an important driver of our success and we are proactively working to improve gender diversity within our workforce, with a particular focus on management and leadership opportunities.

How do we do it at WE Soda?

We commit to providing a safe and inclusive workplace for all:

- We observe equal opportunity in all employment decisions.
- We implement equal pay for equal work, considering employee qualifications, performance, skills and experience.
- We base employee selection, recruitment, training, and support solely on professional capabilities and qualifications without discrimination.
- We inform employees of and raise their awareness about equality, diversity and inclusion.
- We ensure workforce inclusion of minority groups and strengthen gender equality.
- We cooperate with companies that value equality, diversity and inclusion in our value chain.
- We share our Equality, Diversity, and Inclusion policy with stakeholders and ensure effective communication.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.









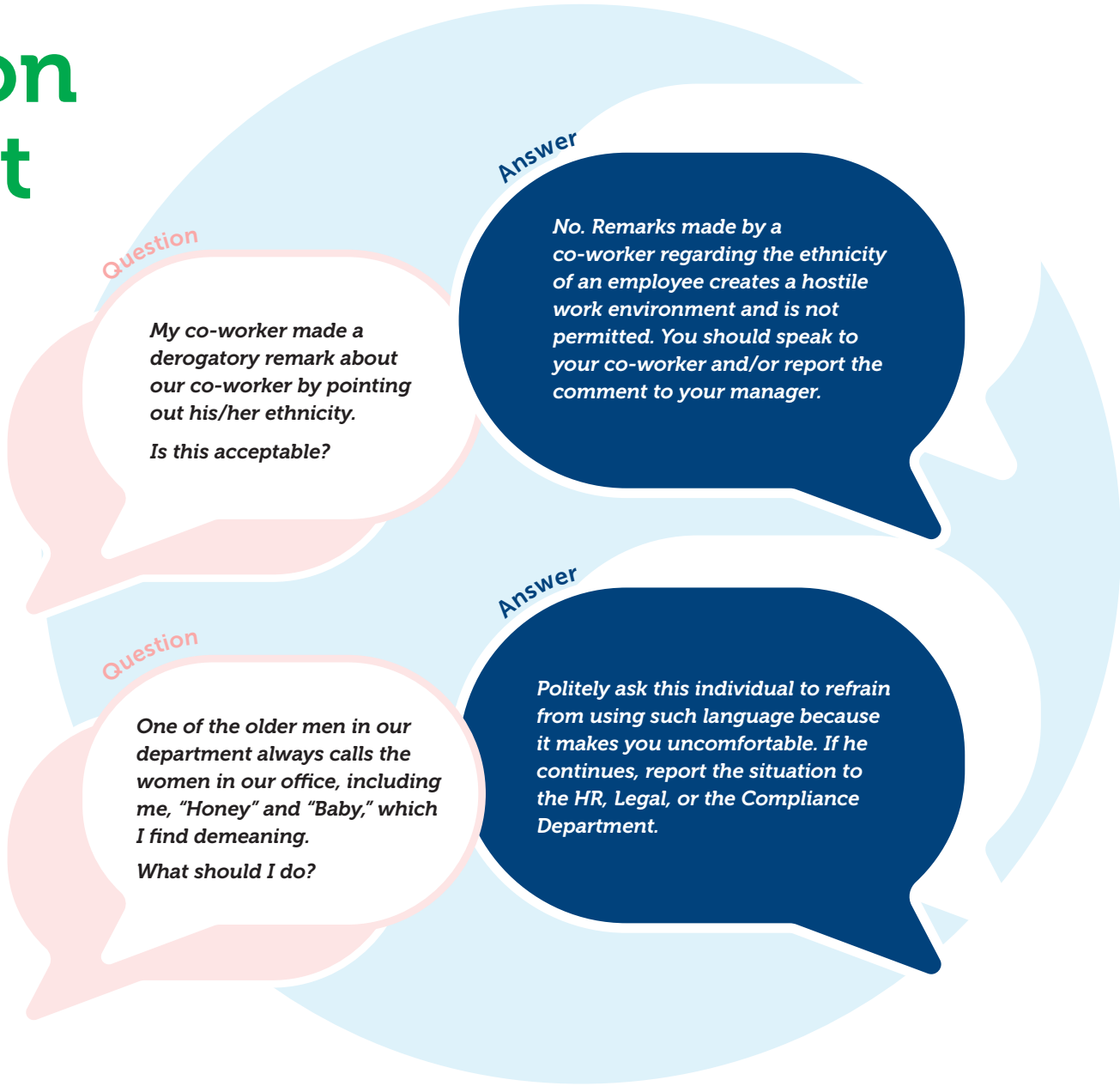
Discrimination & Harassment

We do not tolerate unfair treatment or hostile behaviour of others based on their gender, sexual preference, race, religion, country of origin, political affiliation or other personal categories. Verbal or physical harassment by any employee against another is expressly prohibited.

This extends to any conduct that interferes with an individual's work performance or creates an intimidating or offensive work environment. Sexual harassment specifically includes unwanted sexual advances or inappropriate touching or sexual comments.

Examples

The following are examples of matters that are regarded as discrimination and/or harassment. This list is intended as a guide and is not exhaustive.



How do we do it at WE Soda?

We commit to creating a safe and inclusive workplace culture that values diversity, inclusion and mutual respect. We have a **zero tolerance** approach to harassment and bullying. We commit to the following:

- We prohibit all forms of harassment in the workplace or during business activities.
- We prevent harassment and bullying involving aggressive, intimidating, malicious or humiliating behaviours.
- We inform our stakeholders about our anti-harassment and bullying policy and practices.
- We comply with all applicable laws and regulations regarding harassment and bullying.
- We identify situations that may cause harassment and bullying and take necessary measures.
- We provide regular training for employees on the importance of a harassment-free and bullying-free workplace.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.
- We ensure the confidentiality of reporting persons, as permitted by law.
- We provide support and counselling for employees subjected to harassment or bullying, and ensure access to appropriate resources.

6/

WE Comply with Laws



Anti-Bribery & Corruption

Bribes are anything of value including but not limited to gifts, hospitality or favours given in exchange for a business benefit. Giving and receiving bribes is against the laws of many countries and it is a violation of our Code of Conduct. Corruption creates an unfair competitive environment and can drain the resources of entire countries.

Businesses and third parties are subject to a variety of anti-corruption laws, such as any applicable U.S State and Federal laws, the Foreign Corrupt Practices Act (FCPA), the United Kingdom's Anti-Bribery Act and the False Claims Act, respective Turkish law as well as other applicable national or international laws, particularly when it comes to providing goods or services to governments.

No employee, either directly or through a business associate or other third party, may make a payment, bribe or kickback, or offer an improper financial advantage to any person for the purpose of obtaining or retaining business or other services.

Examples

The following are examples of matters that are normally regarded as a bribery or corruption concern or situation. This list is intended as a guide and is not exhaustive.

An overseas supplier told me we must pay a "processing fee" to get our products through customs. Should we comply?

No. Report the situation to the legal and compliance department. They can advise you on the best course of action.

One of my colleagues gives excessive discounts to one of our Company's customers that is owned by his wife. Is this acceptable?

No. This is a "quid pro quo" arrangement (basically, a favour in exchange for a favour). It is illegal and should be reported.

A contractor bidding on a large project offered to get me a membership at his private club if I put in a good word for him with decision-makers. Is this acceptable business practice?

No. The contractor is offering you a bribe, which you cannot accept. Tell him so, in no uncertain terms, and report the offer to the legal and compliance department.

How do we do it at WE Soda?

Where applicable we commit to the following principles, in line with national and international legal requirements and the ISO 37001 Anti-Bribery and Corruption Management System:

- We prohibit any bribes or corrupt payments to third parties.
- We do not make facilitation payments to speed up our work with public institutions and organisations.
- We comply with competition laws in all markets and respect third parties' intellectual and industrial property rights.
- We do not accept gifts, entertainment, or expenditure offered to influence business decisions or obtain personal privileges.
- We participate in donation and sponsorship activities only for social responsibility support and engagement.
- We do not maintain business relationships with third parties demanding or offering a bribe.
- We avoid situations that may lead to or be perceived as, a conflict of interest.
- We keep all commercial documents in accordance with the relevant legislation. and record and preserve all relevant documents relating to third parties, accurately and reliably.
- We determine our business relationships considering national and international prohibited persons lists.
- We identify and address risks related to our anti-bribery and corruption action.
- We provide training for employees to avoid activities that may breach this policy.
- We do not use company resources to contribute to public institutions and organisations or political parties. Any contribution made is disclosed to the public.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Data Privacy & Information Security

We must take precautions to ensure the privacy and security of employee, customer, and third-party data by safeguarding personal, confidential information (such as Social Security numbers, phone numbers, health records, salary information, contracts, etc) in both paper and electronic format, from tampering, theft or loss.

This requires locking workstations and devices when not in use, keeping passwords private and updating them as required, using multi-factor authentication mechanisms additional to passwords, running approved data loss prevention, anti-virus, anti-spam applications and performing routine system updates as instructed by the IT department, defining the minimum access authorisation according to the need-to-know principle, storing and disposing of confidential information safely and maintaining a secure physical plant.

Examples

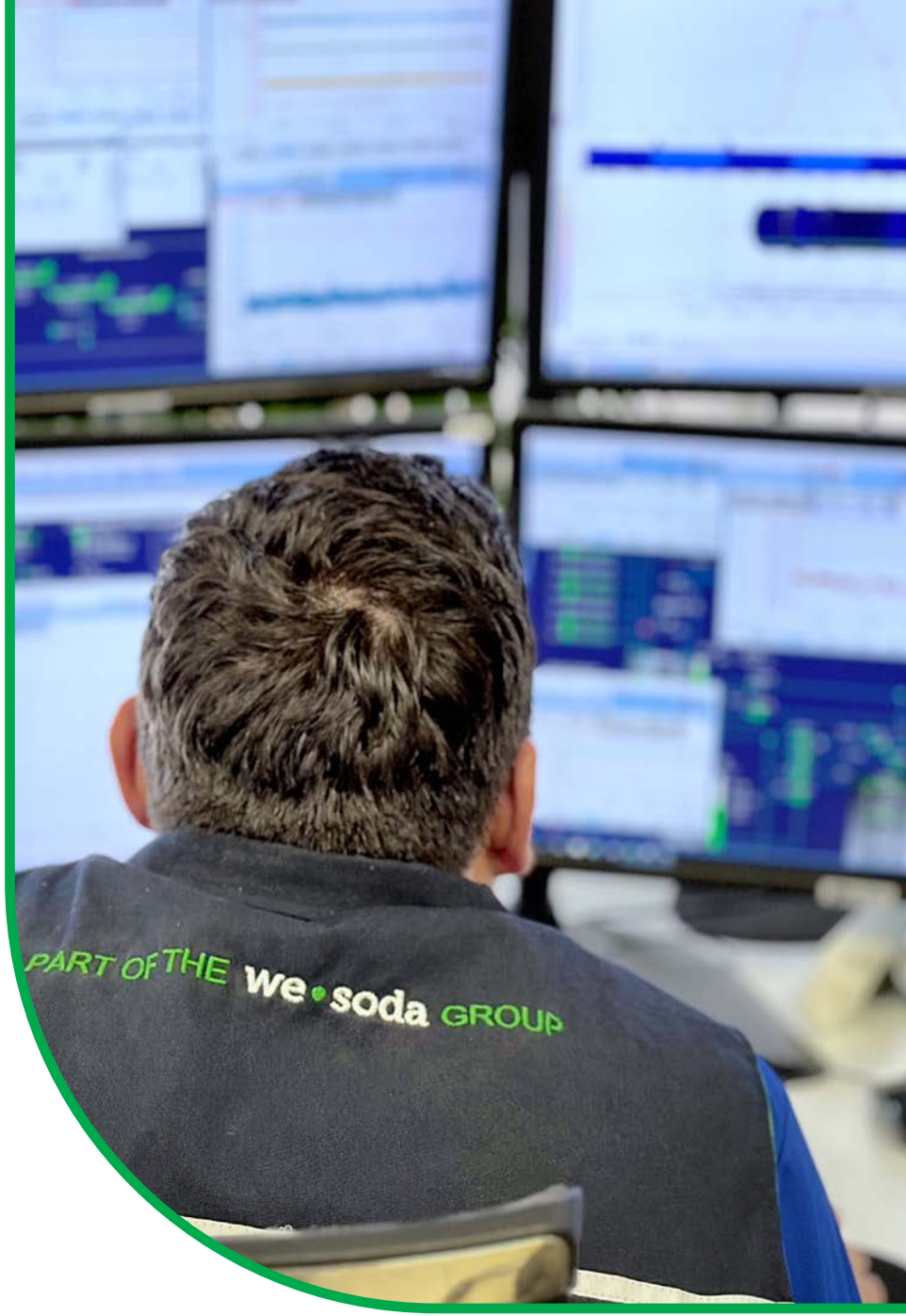
The following are examples of matters that are normally regarded as a data privacy or information security concern. This list is intended as a guide and is not exhaustive.

I saw one of our security guards letting a former employee onto the premises. Should I say anything?

Yes. Only current employees who are authorised to be in the facility and who show proper identification should be given clearance to enter. You should report this incident to the legal and compliance department.

A co-worker routinely leaves her computer screen visible to others in the office when it is not password-protected. Should I speak to her?

Yes. Your co-worker is risking data privacy violations. Remind her of the importance of protecting data from theft or tampering. If nothing changes, speak to your supervisor about your concerns.



How do we do it at WE Soda?

Data Privacy

We take technical and administrative measures to ensure the security and privacy of the personal data we process, in accordance with the Constitution of the Republic of Türkiye, Turkish Penal Code, the Law on the Protection of Personal Data No. 6698, UK GDPR, applicable US Federal, State and local laws, and other applicable national or international law.
We commit to the following:

- We organise awareness training for our employees regarding the importance of personal data, the possible risks of a breach and how to protect personal data.
- We have an Employee Handbook, including detailed information about ensuring the privacy of personal information in their business dealings.
- We take the necessary measure on the processing of private data in accordance with applicable laws.
- We ensure compliance with the applicable national and international Data Protection Laws including the storage and erasing of personal data as necessary.
- We adhere to disclosure requirements for data subject groups in line with the Personal Data Processing Inventory and to carry out processing of personal data ONLY in accordance with relevant legislation.
- We periodically review the Company's agreed data processors, selecting suppliers through a thorough tender process.
- We incorporate necessary contractual clauses related to the transfer of personal data in agreements with our customers and suppliers.
- We ensure compliance with relevant legislation and board decisions, keeping all pertinent departments informed.
- We maintain our commitment to adhere to Personal Data Protection regulations at the highest standard.
- We uphold the Company's uncompromising principles in regard to data protection, as outlined in our various data protection policies and we communicate these policies to our employees and stakeholders.
- We ensure confidential reporting of policy breaches or concerns via available we•speakup reporting channels and wespeakup@wesoda.com. We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Information Security

At WE Soda, we protect information and the systems we use to run our business. We do this to keep our people safe, protect our operations, meet our legal and contractual obligations, and maintain trust with customers and partners.

We manage security **based on risk** and continually improve how we protect information, detect issues, and respond to incidents. Some We Soda legal entities operate an **ISO/IEC 27001-certified** Information Security Management System (ISMS) for defined scopes. Across the wider group, we apply the same principles and minimum expectations set out in our policies and standards.

What this means for you

Everyone at WE Soda employees, contractors, and temporary staff must:

- **Protect We Soda information**
  Handle company information carefully, share it only with people who need it for work, and follow any classification/handling rules provided by your team.
- **Use systems responsibly**
  Use We Soda IT and OT systems for legitimate business purposes and follow the rules for acceptable use (including email, internet, messaging tools, and removable media).
- **Keep access secure**
  Use strong authentication (including MFA where provided), keep passwords and tokens private, and never share accounts. Lock your screen and protect devices when travelling or working remotely.
- **Be alert to scams and suspicious activity**
  Watch for phishing emails, unusual login prompts, unexpected invoices, or requests to bypass normal processes. If something feels off, pause and check.
- **Follow approved ways of working**
  Use approved tools for storing and sharing files. Don't move company information to personal email, personal cloud storage, or unapproved apps.
- **Report issues quickly**
  Report suspected security incidents straight away examples include lost/stolen devices, suspicious emails, accidental data sharing, malware warnings, unusual system behaviour, or unauthorised access.

Working with suppliers and third parties

If you work with suppliers, contractors, or partners:

- Share information only through approved channels
- Make sure contracts and onboarding processes are followed
- Involve Procurement/Legal/Information Security early for any new or higher-risk supplier arrangements.

If you think something has gone wrong and there is a data, or IT/OT cybersecurity incident, report it immediately even if you are unsure or it turns out to be a false alarm. Early reporting reduces risk.

Report via:

IT Service Desk:
Create a ticket via 4ME

Information Security contact:
CSIRT@wesoda.com

Fair Competition / Anti-Trust

Our organisation respects the principles and rules of fair competition and all laws regarding antitrust. We must maintain a free, fair and robust competitive environment, avoiding anti-competitive practices such as bid rigging, price fixing and territory splitting. Employees must not engage in any discussions with a competitor related to pricing, customer allocations, production or supply restrictions or other terms and conditions of purchases or sales.

Examples

The following are examples of matters that are normally regarded as an unfair competition or anti trust concern. This list is intended as a guide and is not exhaustive.

The sales director of a competitor called me to discuss pricing of our respective products. Is this acceptable?

No. Tell this individual that you cannot participate in such discussions as they violate our organisation's fair competition policy.

Can we require a distributor to sell our products at a specific resale price, and impose contractual penalties if they do not?

No, distributors must set their own resale prices and must not be punished for discounting.

A competitor active in our largest region wants to divide the area between us to create a "win-win" opportunity. Should we go along with this?

No. Territory splitting is an illegal, anticompetitive practice and is prohibited by our organisation. Report this conversation to the legal and compliance department.

How do we do it at WE Soda?

We prioritise ethical conduct in all markets where we operate to achieve business and operational excellence. We commit to the following:

- We comply with competition laws in all regions where we operate and avoid behaviours and agreements that restrict competition.
- We comply with national and international antitrust laws to maintain unrestricted competition in our supply chain.
- We avoid agreements and coordinate practices that may restrict or eliminate competition with our competitors, suppliers and customers.
- We avoid practices that negatively impacts consumers or exclude competitors from the market.
- We prevent sharing of non-public, commercially sensitive information between our employees and any potential competitor company representatives.
- We create and maintain an ethical and transparent business culture.
- We ensure all employees and stakeholders comply with this policy.
- We train our employees to avoid activities that may breach this policy and report any compliance concerns.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Trade Compliance

We must conduct all our importing and exporting activities in a legal and ethical manner, adhering to all relevant anti-boycott and trade sanctions laws and requirements.

Because international laws and regulations are complicated and change frequently, we must strive to remain informed of the latest legal requirements, including current trade sanctions and embargoes.

Examples

The following are examples of matters that are normally regarded as a trade non-compliance concern or situation. This list is intended as a guide and is not exhaustive.

I learned that an overseas customer is reselling our products to a buyer in an embargoed country. Do I need to report this?

Yes. Report this violation to the legal and compliance department right away.

I plan to attend an international conference and to hand-carry controlled technology created by our company for demonstration purposes. May I do this?

Yes. However, since everything that travellers carry with them outside the country qualifies as an export (including shipped and hand-carried items) and is subject to export controls, you must apply for and obtain necessary export licenses prior to the trip.

A contingent of foreign businesspeople will be visiting our facility soon for an extensive tour. Do we need to make any preparations for this?

Yes. Check the list of attendees against government lists of foreign persons and entities for which there are restrictions on conducting business to ensure that the proposed meeting does not violate export control laws and regulations.

How do we do it at WE Soda?

We commit to the following principles to ensure adherence to the International Sanctions Policy, in line with national and international legal requirements:

- We fully comply with economic sanctions and export controls in regions and countries where we operate.
- We do not maintain business relations with countries, companies, and individuals subject to international sanctions and embargoes.
- We regularly review this policy for compliance with all applicable legislation and adjust implementation accordingly.
- We ensure employees and third parties acting on behalf of the Company, comply with applicable laws, regulations and this policy.
- We comply with all legal document retention requirements and facilitate cooperation in trade control investigations.
- We implement procedures to determine if third parties acting on our behalf are subject to sanctions.
- We take reasonable steps to protect information confidentiality as per our Information Security Policy.
- We inform employees and stakeholders to avoid activities that may breach this policy and report compliance concerns.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to contract termination, for policy breaches by any employee or third party.

Confidential Information & Intellectual Property

In addition to our facility, equipment, supplies and human resources, our organisation's valuable assets include our intellectual property—for example, our patents, trade secrets, formulas, customer data and plans for expansion, acquisition or major personnel changes.

Confidential and proprietary information includes not only Company business information, but also information relating to our customers, employees, business partners, vendors, suppliers, and shareholders. Unauthorised disclosure of this information to competitors, friends or family members, or the public may seriously harm our organisation's competitive position, legal standing, and reputation.

We are all responsible for protecting information in line with its classification under the **Data Classification Policy** and for handling it in accordance with the **Information Security Policy.** This includes following appropriate safeguards such as requiring business partners and visitors to sign non-disclosure agreements where needed, using strong passwords and access controls, encrypting information sent or stored electronically, securing devices and physical records, and avoiding discussions of sensitive information in public or other settings where conversations may be overheard.

Examples

The following are examples of matters that are normally regarded as a confidentiality concern. This list is intended as a guide and is not exhaustive.

I met with a co-worker in our HR department for a dinner after work. She told me about a personnel scandal that is really none of my business. How should I respond?

Your co-worker, like all employees, has a responsibility to preserve the privacy of the individuals to whose confidential records she has access. Tell her that her revelations were inappropriate and that you don't wish to hear any more about the situation.

A friend is launching a new business that is completely unrelated to the work of our organisation. He asked me if I would share our client list with him. May I do this?

No. The type of business your friend is in is irrelevant. Our client data is proprietary information and has value. It is confidential and should not be shared.

A new employee brought us some confidential documents from her last job with one of our competitors that would be useful to us. She said she never signed a non-compete agreement with them. Should we use the materials?

No. Even if the employee is not legally bound not to disclose proprietary information from her former employer, using those documents would be unethical and you should refrain from doing so.

How do we do it at WE Soda?

At WE Soda, we protect confidential information by following our policies and applying the right safeguards in our day-to-day work. We train employees so they understand how to recognise sensitive information and how to handle, share, store, and protect it properly.

Insider Trading

Insider trading is defined as sharing confidential information that creates an unfair advantage over other investors who are not privy to that knowledge. Insider trading includes "tipping," or passing along inside information about our organisation to relatives, friends or other "outsiders." Even without unlawful intent, we may be held legally liable for the poor choices or others. The consequences of violating insider trading laws are severe, including substantial fines and imprisonment.

The same duty applies to trading in the stock of another company based on material, non-public information you learn about that company while performing your job at our organisation. We prohibit insider trading.

Examples

The following are examples of matters that are normally regarded as an insider trading situation. This list is intended as a guide and is not exhaustive.

I want to sell my organisation stock, but I know there is a major non-public event coming up that could affect its value. Should I hold off?

Yes. You must refrain from selling your stock until that event is made public.

I know our organisation is on the verge of bankruptcy. A friend who has done many favours for me over the years owns many shares of in the company. Should I let her know about the situation?

No. Although you may be tempted to tip off your friend about the organisation's financial crisis, if you do so and she sells the stock based on that information, you will both be guilty of insider trading.

A member of our organisation's board of directors just purchased a large number of shares of our stock. Is this okay?

Yes. This is perfectly legal as long as the purchase was not based on material, non-public information or made during a "blackout period," when insider stock trading is prohibited.

How do we do it at WE Soda?

We ensure compliance in accordance with applicable national and international laws, and regulations and train our employees accordingly on the subject.

Accurate Books & Records

All our organisation's financial and other records must be maintained and reported in accordance with relevant accounting and retention standards. By law, our management must attest to the accuracy of these documents, and they must be audited regularly, as specified by law.

We must ensure that documents such as expense reports, safety inspections, personnel files, etc. are complete, accurate, up-to-date, and secure. We must also follow organisation procedures for proper disclosure and timely and secure disposal of such records.

Examples

The following are examples of matters that are normally regarded as organisation's financial and other records. This list is intended as a guide and is not exhaustive.

My manager wants me to withhold payment of a large invoice until the next quarter so we can meet this quarter's financial target. Should I comply?

Tell your manager that you cannot honour the request. Our records must reflect actual transactions made in a timely manner.

One of our colleagues often fails to provide receipts to document his expense reports. His line manager looks the other way because he is a top producer. Is this acceptable?

No. All employees are required to maintain complete and accurate records and to submit them in a timely manner. You need to report this situation.

Our policy requires monthly safely checks on the production floor. I noticed in our safety log that last month's evaluation was "signed" by someone who was out of town at the time. Should I say something?

Yes. Signing someone else's name to a document is fraudulent and is against our books and records policy. You should report this incident.

How do we do it at WE Soda?

Our financial and accounting controls are designed and implemented to ensure accuracy, completeness and transparency about our financial status and to ensure that any reports or documents disclosed publicly are accurate and complete.

Anti Money Laundering

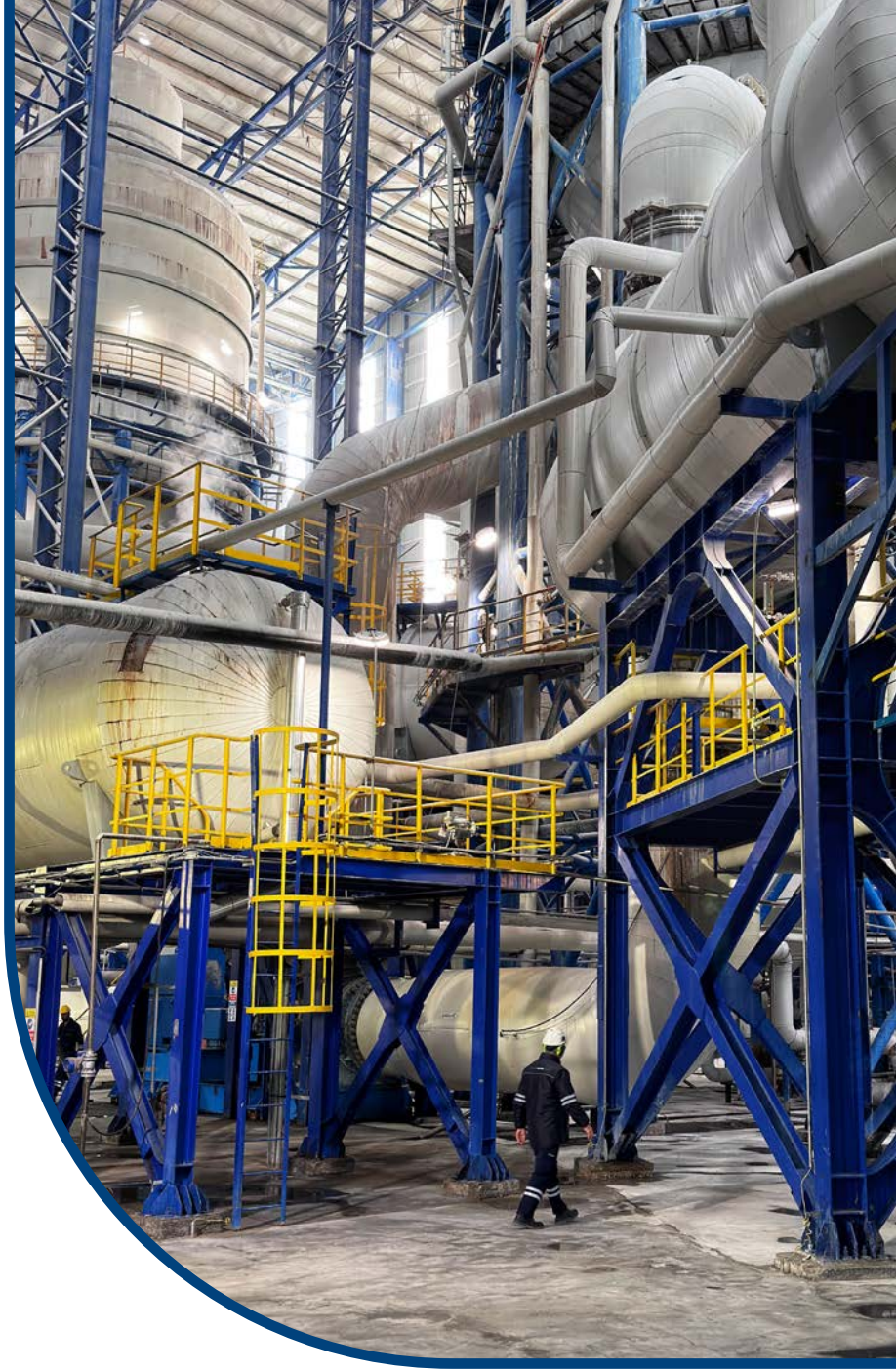
Money laundering is defined as the process of illegally concealing the origin of money, obtained from illicit activities such as drug trafficking, corruption, embezzlement or gambling, by converting it into a legitimate source, or commerce.

Under relevant laws in many jurisdictions in which the Company operates, it is a crime to engage in prohibited conduct regarding Money-Laundering regardless of whether that conduct involves Government Officials or private persons in business relationships.

How do we do it at WE Soda?

We comply fully with all applicable relevant national or international legislation in relation to Anti-Money Laundering and to ensure it minimizes the risks of money-laundering in its operations.

We take a zero-tolerance approach to money-laundering and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.



7/

WE Avoid Conflicts of Interest



Conflicts of Interest

Our organisation encourages employees to be active participants in their communities. In some instances, conflicts of interest may arise from these outside activities. We must avoid situations where our personal or financial interests' conflict or appear to conflict with those of the organisation—where the fairness and integrity of our judgments, decisions or actions at work could be compromised.

Examples

Some examples of conflicts of interest include having a financial interest in a customer, competitor or supplier organisation; being in a reporting relationship at work with someone with whom you were formerly or are currently romantically involved; having a second job working for a company which is in direct competition with our organisation; soliciting donations from co-workers for a nonprofit organisation you support; and serving on a hiring committee for a position for which a close relative of yours is applying.

The following are examples of matters that are normally regarded as a Conflict of Interest, concern or situation. This list is intended as a guide and is not exhaustive.

Our organisation is planning a customer appreciation event. I want to recommend that our marketing department hire the event planner I used for my husband's retirement party to orchestrate this event. Is this okay?

To avoid the perception of a conflict of interest, you may recommend this vendor but must recuse yourself from the hiring decision.

My co-worker and our supervisor are involved in a romantic relationship. Isn't this unfair?

Yes. This raises various issues and is a conflict of interest and should be reported to the HR, Legal or the Compliance Department. The reporting structure will need to be changed to re-establish an atmosphere of fairness.

How do we do it at WE Soda?

Identifying and managing conflicts of interest is an important process in ensuring good business governance and continuity. We commit to adhering to the best industry practices in managing conflicts of interest and in accordance with national and international legal requirements:

- We maintain fair, objective and impartial business relations and human resources processes.
- We identify situations that may cause conflict of interest and take necessary preventative measures.
- We avoid activities that may negatively affect current trading or the Company's interests.
- We prohibit engagement in external activities that may conflict with the Company's trading or interests.
- We avoid political, social, and individual activities that may conflict with duties towards the Company and cause reputational damage.
- We ensure employees avoid using their position, power, and company resources for personal benefit.
- We provide training for employees to raise their awareness and avoid activities that may breach this policy.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Political Activities

While employee participation in political, social and charitable activities outside of the workplace is encouraged by our organisation, all of us must refrain from using our organisation's resources (including equipment, personnel, supplies or communication tools) in support of those activities.

Examples

The following are examples of matters that are normally regarded as a political contributions: This list is intended as a guide and is not exhaustive.

I want to support a friend who is running for political office. Is this okay?

You are encouraged to volunteer to assist with your friend's campaign on your own time, but you may not solicit help or donations from co-workers or customers, distribute campaign materials or use one of our organisation's computers for your political work.

Our department head and I support candidates from opposing sides. I don't like to discuss my political views at work but lately she's been "baiting" me with personal attacks, publicly questioning my intelligence and ability to do my job. What should I do?

Your co-worker's behaviour is intimidating. You should file a complaint with the HR, Legal or the Compliance Department.

How do we do it at WE Soda?

We commit to being non-partisan and if we have to engage with a political institution, to treat political parties equally without expectation of benefit. We adhere to the following principles:

- We do not contribute to political parties.
- We do not use or allocate company resources to support political activities.
- We approach political parties with truthfulness, honesty, and impartiality.
- We do not offer or make in-kind contributions, such as participation in political campaigns during paid working hours or use of company facilities, without board approval.
- We do not use company resources to make donations to or support any political party or candidate.
- We prohibit propaganda, demonstrations, and similar activities.
- We do not allow employees to engage in political activities during working hours.
- We respect employees' rights to participate in political events individually, provided they are not representing the Company.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Gifts & Hospitality

Giving and receiving gifts or hospitality of substantial value creates the impression of an obligation to reciprocate and, thus, an unfair advantage over other individuals.

Gifts and hospitality such as sporting event participation, concert tickets, and cash or cash equivalent gift cards, and gift certificates are not acceptable and may not be given to a business partner and/or accepted by a WE Soda employee.

The limits for receiving a gift, business meal or giving one is provided in the Global Anti-Bribery and Anti-Corruption Policy document.

Examples

The following are examples of matters that are normally regarded as a Gift and Hospitality concern or situation. This list is intended as a guide and is not exhaustive.

One of our suppliers offered my family and me the use of his luxury cabin for the weekend. May I accept?

No. You must decline the offer of the weekend getaway for two reasons: first, the supplier will not be present, so there is no business purpose for the offer; and second, the lavish value of the weekend exceeds our policy limit.

In my experience, international clients often expect gifts as part of a working relationship, but our policy forbids gift-giving. How should I handle this?

Banning gift-giving is a commonly understood practice. Simply explain that our organisation has a strict policy against giving gifts. Meanwhile, show that you appreciate these clients' cultures.

My boss wants us to host a reception for the attendees at a conference. Is this okay?

It is permissible to host the reception as long as it is modest. In other words, you must be careful not to exceed "reasonable" meal and drink standards and ensure that you spend time during the reception focused on work-related matters.



Use of Company Resources

As an employee, you are entrusted with the appropriate use and preservation of a wide range of our organisation's assets, including technology, finances, equipment and intellectual property. We must use these resources exclusively for work-related activities and protect them from theft, contamination, damage, misuse or use by unauthorised parties.

Examples

The following are examples of matters that are normally regarded as inappropriate use and preservation of a wide range of our organisation's assets. This list is intended as a guide and is not exhaustive.

I want to use our organisation's truck this weekend to help my sister move. May I do this?

No. While you're to be commended on your generosity, our organisation's resources may only be used for our organisation's business.

A co-worker uses our copy machine to run off weekly bulletins for her charity organisation. Is this okay?

No. Occasional personal use of the copier is acceptable, but your co-worker has made a practice of misusing company resources, including her time and the time of other employees. Report your observations to your supervisor.

My boss repeatedly asks me to pick up her son at daycare and bring him back to the office. This allows her to attend a weekly late-afternoon meeting. Is there anything I can do?

Since you can't lodge a complaint with your supervisor, report the situation to the HR, Legal or the Compliance Department. Be sure to document the dates and times you were asked to perform this task.

How do we do it at WE Soda?

We ensure the safeguarding of company property and resources by implementing the appropriate and necessary policies, procedures, and controls. This helps us prevent fraud, theft, and other types of misconduct. We provide the necessary training to our employees on this subject matter.

Fraud, Waste & Abuse

Fraud is defined as an attempt to deceive for the purpose of receiving an improper benefit. Waste involves incurring unnecessary costs. Abuse means engaging in activities that are inconsistent with sound fiscal, business or medical practices. Unlike fraud, abuse may be unintentional. Fraud, waste and abuse are not permitted by our organisation under any circumstances.

Examples

The following are examples of matters that are normally regarded as a fraud, waste or abuse concern or situation. This list is intended as a guide and is not exhaustive.

One of my co-workers routinely pads his expense report. When I called him on it, he told me that everyone on the team does the same thing. What should I do?

The fact that this fraudulent practice is widespread makes it even more egregious. You need to report this to the HR, Legal or the Compliance Department.

One of our customers offered me a golf club membership in exchange for positive reviews of his company to our procurement department. Should I accept?

No. Do not accept this offer. The customer is offering a bribe, which is illegal under multiple laws. Report the incident to the HR, Legal or the Compliance Department.

How do we do it at WE Soda?

We ensure the safeguarding of company property and resources by implementing the appropriate and necessary policies, procedures and controls. This helps us prevent fraud, theft, and other types of misconduct. We provide the necessary training to our employees on this subject matter.

8/

WE Care for Our Environment, Our People & Our Community



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Health & Safety

Our organisation strives to provide a healthy, safe and secure work environment for all employees, free of substance abuse and the threat of violence. Each of us has a responsibility to follow all safety procedures and to be aware of and report any potentially unsafe conditions or practices.

Examples

The following are examples of matters that are normally regarded as a health and safety situation. This list is intended as a guide and is not exhaustive.

Several members of our team routinely fail to wear protective equipment while in the workshop. Should I speak up?

Yes. Remind your co-workers of our health and safety policy. If the violations continue, report the situation to your manager or to the HR, Legal or the Compliance Department.

Something in our office makes many of us sneeze and cough. As soon as we go outside, we are fine. We have complained to our supervisor, but he insists we are imagining it. Now what?

Report your concerns to our Health and Safety department for investigation.

How do we do it at WE Soda?

Providing a safe and healthy work environment is our number one priority. We commit to all our stakeholders, internal and external, that we will work collaboratively with a relentless focus on safety. In our pursuit of zero workplace accidents, we commit to the following:

- We adhere to legal obligations and company standards and consider the needs and expectations of stakeholders.
- We set stringent health and safety targets, and provide the necessary resources for their achievement.
- We have established health and safety management systems, which through regular checks and audits we are continuously improving.
- We foster a culture of health and safety, which guides visible leadership and models safe behaviour.
- We ensure all employees, interns, visitors, suppliers, and contractors uphold health and safety responsibilities and standards.
- We prepare for emergencies and have the infrastructure for communication with stakeholders.
- Through communication and training we improve our employees' health and safety awareness and behaviour.
- We encourage employee participation in risk identification and reporting through our safety management programme.
- We leverage technological advancements, integrating them into our programmes to improve our systems.
- We proactively identify potential hazards, evaluate risks, and take necessary measures to eliminate or reduce them to an acceptable level.
- We share our health and safety policy with all stakeholders, ensuring effective communication and feedback.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We will enforce disciplinary actions, up to termination, for any employee found breaching this policy.

Sustainability

We are committed to operating sustainably in an environmentally and socially responsible way with strong corporate governance. We measure our sustainability performance and, where needed, we seek external help to ensure continuous improvement, actively investing in new initiatives, systems, and processes.

How do we do it at WE Soda?

Our purpose is to responsibly produce essential ingredients for a sustainable future. In doing so we are committed to operating with integrity and for the long term. We aim to lead our industry in environmental, social and governance performance standards. We align with national and international principles and adhere to legal requirements.

- We foster a corporate sustainability culture and raise stakeholder awareness.
- We use energy, raw materials, and natural resources effectively, efficiently and actively seek to reduce our consumption of these.
- We evaluate and mitigate our environmental impacts, with a focus on minimising our carbon emissions water consumption and waste.
- We manage waste effectively, promoting recycling or reuse and contribute to the circular economy.
- We protect nature, endemic species, wildlife, and biodiversity in our impact area through protection and monitoring programmes.
- We support, develop, and encourage the sustainability of local livelihood activities.
- We combat climate change through our carbon reduction programmes.
- We adhere to ethical values in all business relations and act fairly, transparently, and honestly.
- We work hard to protect employee health, safety, and welfare and aim for zero work accidents and no occupational disease.
- We develop community engagement and social investment projects to increase and contribute to the development and prosperity of our communities.
- We comply with the 10 Principles of The United Nations Global Compact.
- We invest in R&D to advance sustainable operations and production methods.
- Our investment decisions consider sustainability, climate mitigation and opportunity criteria.
- We cooperate with suppliers and customers on sustainability and encourage them to adopt sustainable practices.



Environment

We have strong environmental and sustainability credentials with our commitment to a sustainable future.

How do we do it at WE Soda?

Our purpose is to responsibly produce essential ingredients for a sustainable future. In doing so we are committed to minimising environmental impacts at all our sites with a particular focus at our production facilities and mining areas, where our potential impacts are greatest.

We aim to lead our industry in environmental performance and standards, we align with national and international principles and adhere to legal requirements.

- We aim to support sustainable ecosystems, protect biodiversity and use resources efficiently in our activities.
- Our approach to procurement and consumption reflects our focus on improving our practices, to ensure a sustainable future.
- We identify environmental and climate change impacts from our activities, evaluate risks and opportunities, establish monitoring systems and mitigating actions.
- We set targets, and implement and resource projects to reduce our environmental impact.
- We identify our product life cycle, monitor our carbon and water footprint and have established ambitious carbon, energy and water reduction projects.
- We adhere to our environmental management system, conduct regular audits, and continuously improve environmental standards.
- We develop action plans for water use and protection as part of environmental impact assessments.
- We protect endemic species, wildlife, and biodiversity in our impact area through “Biodiversity Protection and Monitoring” studies.
- Through our community engagement and social investment strategies we support and develop local livelihoods.
- We have a zero-waste initiative, ensure appropriate and safe handling of waste and promote reuse and recycling.
- We communicate our environmental policy and actions with stakeholders and expect our upstream and downstream partners to adopt the same standards.
- We provide sustainability and environmental awareness training to our employees and are encouraging our stakeholders to participate.
- We have strategies to restore mine and production areas at the end of life.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Community Relations

We consider ourselves a part of the communities in which we operate and, by supporting our local communities, we believe we create long-term value for our communities and for our business.

How do we do it at WE Soda?

We prioritise establishing respectful relationships with local communities around our production facilities and mining areas. We commit to the following to advance sustainable development and create shared prosperity:

- We foster a company culture of corporate sustainability and raise awareness of sustainability among local communities.
- We observe human rights in our relations with local communities in accordance with our Employee and Human Rights Policy.
- Our social investment strategy is developed with local community participation to identify material topics and manage social risks, impacts and opportunities.
- We regularly communicate and interact to understand and respond to local community needs and expectations.
- We comply with legal requirements and uphold our environmental, social, and managerial responsibilities when interacting with the local community.
- We inform local communities about our activities and goals and encourage their participation.
- We establish clear complaint reporting mechanisms for local communities to submit suggestions, requests, complaints and grievances.
- We prepare crisis and risk management strategies which include local communities and local government in our emergency plans.
- We support local community activities in line with their socio-cultural expectations and needs.
- We prioritise local communities in our corporate social responsibility and community engagement projects and consider employment needs which will contribute to local socio-economic development.



Quality

Quality is critical to our reputation as a leader in our industry and our organisation commits to follow and comply with respective principles, rules, and applicable laws and regulations as well as our own internal standards.

How do we do it at WE Soda?

We strive to adhere to a quality-focused approach in all areas of our work, conducting our activities in accordance with national and international legal standards and requirements. To ensure a continuous high quality approach, we commit to the following as part of our quality policy:

- We meticulously fulfil legal obligations in all our activities, fully implementing the Company's quality management system, and cater to the needs and expectations of relevant parties.
- We set company and process goals, creating resources and fostering an open communication environment, to ensure these goals are embraced and achieved by all our employees.
- We identify and address risks and opportunities that may arise in all our processes, using the quality management system, to conduct regular internal and external audits, and facilitate continuous control and enhancement of quality standards.
- We maintain our reputation as a reliable and preferred brand in the sector by continually improving our product quality.
- We strive to maximise customer satisfaction by promptly and fully meeting customer demands.
- We foster a quality culture among all our employees, support continuous development, fulfil our employees' training needs and contribute to their personal development.
- We aid our suppliers in enhancing their product and service quality.



Social Media

Social media is a powerful tool for communicating with customers and the public about our products, strategy and services. However, when using social media in a business context, you must make it clear that you are expressing your own opinions rather than speaking on behalf of our organisation.

Refrain from using personal social media during work hours and remember that our organisation has the right to monitor social media activity in the workplace.

Examples

The following are examples of matters that are normally regarded as a social media concern. This list is intended as a guide and is not exhaustive.

Someone in an industry chat room wrote a negative review of our signature product. Can I respond?

No. Consult the communication, legal and compliance department for advice. They may want to follow up themselves on behalf of the organisation.

I learned that our marketing department pays a group of "influencers" to post positive reviews of our organisation on social media without disclosing this arrangement. Should I report this?

Yes. The law and our organisation's policy require that paid endorsements be publicly disclosed. You should report this situation to the legal department.

When our organisation announced a change in our benefits package, several employees complained on social media. Is this acceptable?

No. Employees should take work-related grievances to Human Resources rather than posting them on social media.

How do we do it at WE Soda?

We prioritise identifying risks associated with social media use and ensuring compliance with national and international legal requirements and our business ethics codes. We commit to the following:

- We use all forms of social media for business purposes only.
- We implement procedures for personal use of social media, inform stakeholders about usage rules, and monitor compliance.
- We avoid social media use that may breach our policies, affect the company's interests or damage its reputation.
- We respect privacy, intellectual property, and commercial rights in our social media posts.
- We designate and authorise individuals to express opinions on behalf of the company through social media or traditional media.
- We avoid posting anything that may damage the company's reputation or endanger its trade secrets, confidential information or intellectual property.
- We do not post personal data on our official social media accounts without consent, in line with our Main Policy on Protection of Personal Data.
- We identify risky situations that may breach this policy and take necessary preventative measures.
- We provide training for employees to raise their awareness and avoid activities that may breach this policy.
- We evaluate reports from an ethical and legal perspective and protect whistleblowers from reprisals.
- We enforce disciplinary actions, up to employment termination, for policy breaches by employees.

Raise a Question or Ask for help

It is not always easy.

If you are not sure, ask for guidance from Legal and Compliance, your leaders, HR or raise your question via compliance@wesoda.com

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Raise a Concern

we speak up!

In case there is a concern regarding a potential breach of our Company Code of Conduct, Policies or Procedures, you may raise your concern via one of the following available Reporting Channels:

- Raise concerns with your line manager or department head verbally or in writing.
- Raise your concerns with a member of the Senior Executive Leadership Team verbally or in writing.
- Raise your concerns with a member of Compliance, Legal or HR teams verbally or in writing.
- Report via email to wespeakup@wesoda.com
- Anonymously via our **we•speakup** platform.
- Send a letter via post to Attn: Whistleblowing Officer at **WE Soda Ltd, 23 College Hill, London, EC4R 2RP**

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