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# Anti-Bribery and Anti-Corruption Policy

## OVERVIEW:

SunOpta is committed to conducting business in accordance with the highest ethical standards and prohibits all forms of bribery and corruption. This Anti-Bribery and Anti-Corruption Policy (“**Policy**”) prohibits bribery of government officials (both U.S. and non-U.S.) as well as private sector (commercial) bribery, including the offering, promising, authorizing or providing anything of value to any customer, business partner, vendor or other third party in order to induce or reward the improper performance of an activity connected with our business (“**Bribery**”). Either a violation of this Policy or the SunOpta’s Code of Conduct (“**COC**”) could result in disciplinary actions including, but not limited to, termination of employment. You must understand and appreciate the importance of this Policy, but also comply with it in your daily work. **If you have any questions about this Policy or anti-bribery and anti-corruption laws generally, contact SunOpta’s Legal Department.**

## WHAT IS THE PURPOSE OF THIS POLICY?

This Policy is intended to outline SunOpta’s risks related to Bribery and corruption, to highlight your responsibilities under relevant anti-bribery and corruption laws and SunOpta policies, and to provide you with the tools and support necessary to identify and combat those anti-corruption risks.

## WHAT ARE THE RISKS OR CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY?

A violation of relevant anti-bribery and corruption laws can lead to severe civil and criminal penalties and reputational harm to our SunOpta. SunOpta employees who violate these laws may also face severe civil and criminal penalties, including jail time. The prohibition against Bribery is incorporated into our COC and a violation of this Policy could also result in disciplinary actions including, but not limited to, termination of employment.

## TO WHOM DOES THIS POLICY APPLY?

SunOpta expects all employees, officers, directors, and third parties working on its behalf to refrain from engaging in any form of bribery or corruption, irrespective of citizenship, domicile, or location.

## WHAT IS THE POLICY?

### Applicable Laws

Employees of SunOpta must abide by all applicable anti-bribery and anti-corruption laws, including but not limited to the Foreign Corrupt Practices Act (“**FCPA**”) and the local laws in every territory in which we do business (for example, federal, regional, provincial, and state laws). These laws generally prohibit both bribery of government officials and private sector (commercial) bribery.

### Prohibition of Bribery

**Government Bribery** - SunOpta and its employees are prohibited from giving, promising, offering, or authorizing payment of anything of value to any government official (both U.S. and non-U.S. officials) to obtain or retain business, to secure some other improper advantage, or to improperly influence a

government official's actions. Additionally, SunOpta associates (third parties acting on SunOpta's behalf) must also avoid the appearance of improper interactions with government officials.

**Commercial Bribery** – SunOpta also prohibits employees from offering or providing corrupt payments and other advantages to or accepting the same from private (non-government) persons and entities. Such payments constitute commercial bribery and are often called “kickbacks.”

**Facilitation Payments** - SunOpta's prohibition on bribery applies to all improper payments regardless of size or purpose, including “facilitating” (or expediting) payments (“**Facilitation Payments**”). Facilitation Payments refer to small payments to government officials to expedite or facilitate non-discretionary actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, customs clearance, providing telephone, power or water service, or loading or unloading of cargo. Generally, Facilitation Payments are prohibited by this Policy, except for a very limited set of circumstances for which prior written approval must be obtained from SunOpta's Chief Administrative Officer.

### **Providing Items of Value to Government Officials**

**Government Dealings Require Prior Approval** - Before providing any item of value to any government official or entity (both U.S. and non-U.S. government officials) employees must first obtain prior written approval from SunOpta's Chief Administrative Officer.

**Gifts, Meals, Travel and Entertainment** - It is never permissible to provide gifts, meals, travel, or entertainment to anyone (government officials or commercial partners) in exchange for any improper favor or benefit. In addition, gifts of cash or cash equivalents, such as gift cards, are never permissible. Prior approval from SunOpta's Chief Administrative Officer is required prior to providing any gifts, meals, travel or entertainment to a government official or entity.

**Donations** - It is never permissible to provide a donation to improperly influence a government official, or in exchange for any improper favor or benefit.

**Promoting, Demonstrating, or Explaining Products** - It is never permissible to direct promotional expenses or activities to a government official to improperly influence the official, or in exchange for any improper favor or benefit. In some cases, however, it may be appropriate to direct such expenses to a government official or entity in order to promote, demonstrate, or explain SunOpta's products and services. Before doing so, SunOpta associates must seek prior approval from SunOpta's Chief Administrative Officer.

**Hiring or Engaging Government Officials** - It is never permissible to hire or engage a government official, or his or her immediate family members, to improperly influence the official, or in exchange for any improper favor or benefit.

**Political Contributions** - It is never permissible to provide a political contribution to improperly influence a government official, or in exchange for any improper favor or benefit. All political contributions made on behalf of SunOpta must be prior approved by SunOpta's Chief Administrative Officer.

### **Third-Party Management**

**Applicability to Third Parties** - Third-party agents, consultants, distributors, or any other third-party representatives acting for or on behalf of SunOpta (collectively, “**third parties**”) are prohibited from

making corrupt payments on SunOpta's behalf. This prohibition also applies to subcontractors hired by third parties to perform work on SunOpta's behalf.

Any and all payments made to third parties, including commissions, compensation, reimbursements, must be customary and reasonable in relation to the services provided and accurately documented in SunOpta's books and records. These payments must not be made in cash without prior written approval from **SunOpta's Legal Department**.

All agreements with third parties that interact with government entities or officials must be memorialized in writing and include appropriate Anti-Bribery language. **SunOpta's Legal Department** will determine the appropriate contractual language.

Once a third-party agent or consultant has been retained by SunOpta, the third party's activities and expenses must be monitored by the relevant SunOpta employee to ensure continued compliance with the applicable anti-corruption laws and SunOpta policies.

For additional information and details on the due diligence process please review the Third Party Online Due Diligence supporting materials.

### **Reporting Violations**

If you observe conduct that may violate this Policy, contact **SunOpta's Legal Department** or SunOpta's Chief Administrative Officer. Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action. Any such reporting will be treated as confidential to the extent permitted by law. SunOpta strictly prohibits retaliation for good faith reports of suspected misconduct. Failure to report a violation of this Policy constitutes an independent violation of this Policy and the COC that is subject to discipline, up to and including termination of employment.