



DownUnder
enterprises

SUPPLIER'S CODE OF CONDUCT

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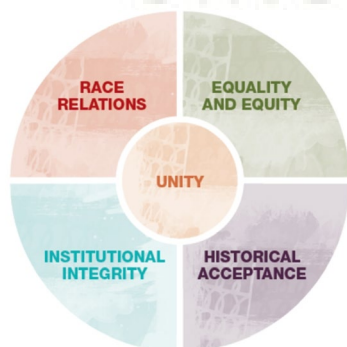




Acknowledgment and First Nations Reconciliation

Down Under Enterprises would like to acknowledge that we work and reside in both Gadigal and Bundjalung country and the traditional custodians continue to have connection to the lands, waterways, biodiversity, and culture. We pay our respects to Elders past, present and emerging.

We formally launched our Reconciliation Action Plan in 2022, when our global team travelled to our farm, Buhlamar, to meet with the representatives of the First Nation Peoples local to the Bundjalung country, where our farm is located. Together, we are developing our Reconciliation Action Plan to recognise the continuing connection to lands, waters, and communities. We hope to find better ways to move forward to a brighter collective future with the land and people.



Read more about [Reconciliation](#)

Introduction to Our Code of Conduct

This Code of Conduct is Down Under Enterprises' effort to communicate our values, how we conduct our business to reflect those values, and our expectations of the way our supply chain partners conduct their businesses.

Our Code addresses fundamental issues and concepts requiring acknowledgment and compliance. The objective is to ensure our entire supply chain is in alignment in conducting their businesses with values Down Under holds critical to operating in this global environment.

The expectations outlined in this Code are not intended to supersede or alter any laws or regulations. It is important that people understand their rights and responsibilities in reference to this Code. Any questions or comments regarding the topics covered in this Code can be directly discussed with us via email Regulatory@downunderenterprises.com.

Who does this code apply to?

This Code applies to all our procurement activities, suppliers, employees, commercial partners, related entities, subcontractors, and others who represent us. This includes any person or entity that supplies any goods and/or services to any of the Down Under Enterprises group of companies.

What do we expect from you?

The topics covered in this Code are crucial for a safer, more ethical, and sustainable industry and society. Our expectation is that the reader reviews our Code of Conduct, ensures there is alignment and notifies us if our expectations are out of alignment with their Code of Conduct or the way their businesses operate. Direct suppliers and commercial partners and required to sign page 16 and return this Code within 30 days of receipt.

We encourage your company to communicate the content of this Code with other relevant areas of your entity and to help them follow the standards outlined in this Code. For example, our Code may include helpful information for your company's procurement, legal, compliance, and finance teams. You may also wish to encourage your business partners, including suppliers, to read this Code.

Table of Contents

Acknowledgment and First Nations Reconciliation	2
Introduction to Our Code of Conduct.....	3
Who does this code apply to?.....	3
What do we expect from you?	3
1 About Down Under Enterprises.....	5
1.1 Our Mission Statement.....	7
1.2 Our Qualification Process.....	7
2 Protecting the Integrity of our Supply Chain.....	8
2.1 Ethical Behaviour and Professional Conduct.....	8
2.2 Anti-Corruption	8
2.2.1 Anti-Fraud.....	9
2.2.2 Anti-Bribery.....	9
2.2.3 Anti-Facilitation Payments.....	10
2.3 Information Technology and Security.....	10
2.4 Combating the Black Market.....	10
3 Promoting Diversity and Inclusion.....	11
3.1 Equal Employment Opportunity.....	12
3.2 Anti-Bullying and Harassment.....	12
4 Human Rights Protection.....	13
4.1.1 Anti-Slavery.....	13
4.1.2 Anti-Child-Slavery	14
4.2 Anti-Human Trafficking.....	14
5 Environmental Impact.....	15
5.1 Environmental Key Performance Indicators.....	15
5.2 Anti-Animal Testing.....	16

6	Our Approach to Work Health and Safety.....	16
6.1	Our Commitment to Health and Safety.....	17
7	Together, We Are Better.....	18

1 About Down Under Enterprises

Down Under Enterprises International Pty Ltd is an Australian-owned family business that grows, produces, exports, and markets traceable and sustainable native botanicals. We have also developed partnerships with growers around Australia who produce other Australian essential oils and native botanicals and depend upon us to market their output globally.

We operate our own farms producing 100% pure, 100% natural, and 100% traceable Australian botanicals. We supply our wholesale essential oils to hundreds of manufacturers in the personal care, home care, pet care, medicinal care, and industrial markets each year.

We market on a global scale in an increasingly regulated marketplace, and we endeavour to meet the highest standards of quality. We operate an Integrated Management System that meets the requirements for ISO 9001:2015, ISO14001:2015, ISO45001:2018, and PAS 99:2012. Our unwavering focus is to incorporate sustainability - Environmental, Social, and Governance – into every aspect of our operation. Our R&D department supports innovation and ongoing research towards better and validated outcomes for our products, while preserving our environment.

In 2020, Down Under brought in EcoVadis as a third party to independently assess our Sustainability program. Over the last 3 years (2021, 2022 and 2023) we attained a Platinum Sustainability rating. This achievement places us in the top 1 percent of >100,000 sustainable businesses globally, as audited by EcoVadis.

We further extended our Sustainability journey, becoming a Certified BCorp in 2023.

All Down Under Enterprises essential oils and hydrosols are Halal and COSMOS Raw Natural certified by EcoCERT. All organic products are USDA NOP and Bio-CE certified. Our Tea Tree Oil is ATTIA Code of Practice (COP) certified.





DownUnder

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1.1 Our Mission Statement



We strive to be the most respected global provider of native Australian ingredients. Our products are 100% pure, 100% natural, and 100% traceable.

Our products are grown, developed, and brought to market in the most environmentally friendly and sustainable manner possible.

We develop and support our team members to be knowledgeable and highly capable, enabling them to take pride in supporting – beyond expectations – our customers' requirements.

1.2 Our Qualification Process

Down Under Enterprises qualifies all new suppliers, including contractors and laboratories, to ensure high quality control as well to establish and maintain a healthy business relationship.

The process includes gathering supplier information, and for raw material suppliers, this includes completing our Supplier's Questionnaire (IMF21), testing 3+ lots of your material to our Specifications, and conducting on-site and/or virtual audits.

All new suppliers of raw material will have multiple batches tested at the Analytical Research Laboratory - part of Southern Cross University in Lismore and at the National Measurement Institute in Melbourne. Our quality assessment will include a complete analysis of the physical and chemical components of each batch. Once you are approved as a supplier and entered in our systems, we continue to submit each new batch for testing at the ARL. All oils produced in our farms go through the same Quality Control process and batch tracking system, offering our customers 100% traceability of all products.

As part of our quality assurance program and following the requirements of our ISO 9001:2015 quality management system, periodic assessments and audits are conducted of our suppliers and distributors. Our suppliers must comply with Halal standards requirements, Tea Tree Oil suppliers must comply with ATTIA Code of Practice standards, and suppliers of Organic products are required to provide us with current certifications.

2 Protecting the Integrity of our Supply Chain

Established in 2001, Down Under Enterprises operates as one of the most respected providers of native Australian ingredients in the world. We are committed to the quality and consistency of relationships that we have with all organisations and people with whom we do business. We want our relationships to be a positive experience and to reflect our core values as a company.

Through this Code of Conduct, we aim to align our company's intentions with the practices within our supply chain, particularly in key areas such as anti-corruption, IT security, Health and Safety, environmental and human rights protection. This ensures that our interactions with customers, employees, suppliers, and other stakeholders remain consistent with our organizational goals and overarching purpose.

To help deter wrongdoings related to our supply chain and operations, we created the [Whistle-blower Policy](#), to encourage these disclosures and ensure that anyone who makes a disclosure can do so safely, securely, and with confidence that they will be protected and supported.

2.1 Ethical Behaviour and Professional Conduct

Being ethical means being in accordance with the standards for proper comportment or practice. This will include obeying rules and contracts, communicating effectively, taking responsibility, and respecting all people and the environment.

We expect ethical behaviour from our network, which extends to all business activities and relationships, including competitors. We are well known in the industry for our honesty, integrity, responsibility, and environmental concerns. These ethical principles and are reflected in our daily operations; it is also what we value in our business interactions.

We encourage and support all suppliers to have written procedures and systems in place which are designed to guide appropriate professional conduct and to prevent and combat improper behaviour.

2.2 Anti-Corruption

Corruption is a criminal offense that can cause a significant impact on our company and our industry's reputation. We comply with all laws and regulations that support Anti-Corruption in all countries in which we conduct business.

All of our suppliers are requested to comply with all applicable laws, including those related to anti-bribery, anti-corruption, anti-money laundering, and information security.

Down Under Enterprises will pursue an investigation and take action where the likelihood of fraud, bribery, or corruption is identified within our supply chain. Should the investigation determine that the entity acted in contravention of this Code, Down Under Enterprises will reserve the right to disengage with that entity. Any contractors or companies identified to be involved in fraud, corruption, exploitation, collusion, or any other criminal activity will be reported to the appropriate authorities.

2.2.1 Anti-Fraud



Fraud is any activity that leads to obtaining a benefit through deception.

Fraud can be done by an individual against our company, our customers, or other external parties. Fraud includes money laundering, forgery, irregular payments or commissions, misuse of company or customer information, theft or misappropriation of resources, and/or falsifying documents or accounting records.

Down Under Enterprises expects suppliers to work with integrity when handling negotiations, accounts, products, services, and human resources.

2.2.2 Anti-Bribery



Bribery is a serious offence that can include improper payments, benefits or gifts offered/given, with the purpose of influencing an outcome. There is no instance where an offer of money, no matter how small, is deemed acceptable at Down Under Enterprises.

We do not give or accept bribes to persuade someone to act in our favour, or for the benefit of a third party. Individuals and organisations doing business for/with Down Under Enterprises should never offer nor accept bribes, payment, nor offer excessive gifts to Down Under Enterprises' staff, nor any party working on behalf of Down Under Enterprises.

If a supplier to Down Under Enterprises is offered a bribe, it is expected that they decline the offer and report the incident to their immediate reporting body.

Down Under Enterprises recognises it is typical, and sometimes expected in various cultures, to exchange gifts during commercial interactions. It is also typical to offer small gifts to recognise festive occasions such as birthdays, significant holidays, and similar. These types of gifts are not subject to this Code, based on what we consider as not “excessive”, the maximum value for an individual gift must not exceed US\$250.

2.2.3 Anti-Facilitation Payments

Facilitation payments are payments to government officials and regulatory bodies designed to receive favourable treatment. They can also be used to speed up routine Governmental actions such as the preferential issuing of grants or permits.

Down Under Enterprises suppliers must never make unofficial, improper, or irregular payments directly (or indirectly) to government or public officials to secure a permit or licence, nor to accelerate any other decision by a government agency.

Third parties must never make payments that are unofficial or improper, nor to public officials (directly/indirectly) or to any government agency on behalf of Down Under Enterprises.

2.3 Information Technology and Security

Down Under Enterprises expects suppliers and associates to take all reasonable steps to ensure the integrity and security of Down Under Enterprises’ data. It is forbidden to disclose or misuse any unauthorised personal, private, confidential, or commercially sensitive information your company has access to, as a result of doing business with us, without our prior approval, unless required by law.

If any data breach results in unauthorised access or disclosure of sensitive data related to Down Under Enterprises, including customer information, personal, confidential, or sensitive commercial information, the event must be reported to us immediately. Suppliers are expected to keep instructions, processes, risk, and corrective action systems, to document and resolve issues promptly and minimize harm.

2.4 Combating the Black Market

Our strict quality control measures are vital to our business. Our industry is plagued by copycat products which often make false claims of purity and country of origin. Policing has increased in several countries against synthetic and adulterated products, however, much still slips through the cracks.

Legislation in Europe (REACH) has seen more rigorous testing and restrictions placed on imported chemicals in an attempt to protect human health and the environment. However, evidence exists that much of these imports into Europe still have dubious backgrounds. As a result, many European companies are seeking full traceability of their supply chain. This activity is now occurring in other geographies worldwide.

It is critical to address black-market issues and their impact on our industry. For example, if somebody purchases what is alleged to be Pure Australian Tea Tree Oil, but in reality, is adulterated, this product may not work as intended. Or even worse, this adulterated product harms an individual, then that experience will have negative consequences for the entire industry.

At Down Under Enterprises, we invest heavily in strict Quality Control of our products, and we interact with customers and suppliers with maximum truthfulness. We expect the same transparency and integrity from all our suppliers. We reserve the right to reject deliveries that do not meet our Specifications and to discontinue transacting with suppliers that do not meet our quality control process.

3 Promoting Diversity and Inclusion

The team at Down Under Enterprises is very multicultural and proud of our diverse backgrounds and rich cultural traditions that help us strengthen our appreciation for, and relationships with, diverse peoples and companies worldwide.

We support and campaign for diversity and inclusion across our network. We must ensure that everyone is treated with dignity, courtesy, and respect.

People must be entitled to the following:

- Recruitment and selection decisions based on merit and not affected by irrelevant personal characteristics
- Work free from discrimination, bullying, and harassment

- The right to raise issues, make an inquiry or complaint reasonably and respectfully without being victimised
- Flexibility in working arrangements to accommodate family and community responsibilities, disability, religious beliefs, and/or culture

Employers must also make “reasonable adjustments” to facilitate employees with disabilities to perform the inherent requirements of the particular role they perform. We recognise that the employment status of the worker is immaterial, and all workers have the same rights, protections, and obligations. We will not support or tolerate any type of discrimination.

3.1 Equal Employment Opportunity

Down Under Enterprises is dedicated to fostering an inclusive work environment where everyone is treated with dignity and respect. As an Equal Employment Opportunity Employer, we are committed to providing every employee, associate, and job applicant with equal opportunities. We believe in providing equal opportunities to all individuals, irrespective of their gender, relationship status, parental status, race, age, disability, sexual orientation, or personal circumstances.

Employees must be selected on the basis that they are the best fit for the job, and they must be supported and allowed to do a good job. All recruitment and job selection decisions should be based on merit – the skills and abilities of the candidate as measured against the inherent requirements of the position, regardless of personal characteristics. We are dedicated to ensuring that individuals who have historically faced disadvantages in many workplaces are not disadvantaged at Down Under Enterprises. We are committed to creating a fairer workplace for everyone, and as part of our efforts, we may offer specific opportunities to individuals from one or more of these historically disadvantaged groups.

Compliance with this Code will help provide a safer, healthier, and more inclusive work environment, and ensure the well-being and performance of all employees.

3.2 Anti-Bullying and Harassment

Bullying is an ongoing or repeated, unreasonable behaviour directed towards a worker, or group of workers with the intention to cause deliberate psychological harm.

Everyone has the right to work in an environment free from bullying, harassment, discrimination, and violence. Down Under Enterprises is committed to its moral and legal obligations to ensure a healthy and safe environment for all team members. Suppliers must be aware of their responsibilities to ensure that the working environment and workplace culture are not hostile in any way. People should also be proactive in addressing hostile behaviour that may be embedded in the workplace culture.

Companies must ensure that all employees and associates are not subjected to bullying, harassment, threats, or intimidation in the workplace. This commitment forms an integral part of companies' due diligence responsibilities towards their employees, as well as employees' due diligence obligations towards each other and the business entities they collaborate with. Companies must offer support to people who experience discrimination, bullying, or sexual harassment, including providing information about how to make a complaint.

4 Human Rights Protection

Down Under Enterprises is proud of doing business for decades, with thousands of companies around the world, between customers, suppliers, and commercial partners. We respect all diverse cultures, beliefs, expressions, and references to the extent that no acts interfere with human rights regulations. Human rights are non-negotiable nor subject to interpretation.

We must voice our concerns. We ask our suppliers to join us and say no to violence against basic human rights.

4.1.1 Anti-Slavery

Amongst the many definitions of modern slavery, all of these include aspects of control, involuntary actions, and exploitation. We understand modern slavery to be when an individual is exploited by others, for personal or commercial gain, whether it is tricked, coerced, or forced.

We must be aware of all forms and scenarios in which modern slavery takes place. People may end up trapped in slavery because they are vulnerable to being tricked, trapped, and exploited, often as a result of poverty and exclusion. People can be particularly vulnerable to modern slavery when external circumstances push them into risky decisions in search of

opportunities to provide for their families or when they find they are simply pushed into jobs in exploitative conditions.

We ask all suppliers and commercial partners to fight slavery and support all industries to secure freedom and adequate work conditions for all employees.

All people must have the right to start and to end their employment freely. All employees must receive fair wages and companies must pay at least the minimum wage required by local law. All workers must be provided with written and understandable information about their employment conditions in respect to their roles, responsibilities, and wages before they enter employment.

4.1.2 Anti-Child-Slavery

Childhood should be preserved, not exploited for profit. Children are however particularly vulnerable as they lack agency and the ability to speak up. We must ensure we are vigilant across our network and commit to the principle that such violence won't be overlooked or justified, under any circumstances, anywhere.

Anyone could be pressed into forced labour, but people in vulnerable situations are most at risk.

Companies must not employ children younger than 15 or younger than the age for completing compulsory education in the country of manufacture where such age is higher than 15.

4.2 Anti-Human Trafficking

Human trafficking is the recruitment, transportation, transfer, harbouring, or receipt of people through force, fraud, coercion, or deception, with the aim of exploiting these people for profit.

This could be seen as people tricked into accepting risky job offers and trapped in forced labour on building sites, farms, or factories. It means being recruited to work only to be exploited, and/or abused behind closed doors with no way out. It is a serious crime and a grotesque abuse of the people it affects. Tackling this affliction is one of our strategic human rights protection priorities.

Debt can be used to entrap people. Debt bondage is a serious issue for many vulnerable people who are forced to take unimaginable risks to escape poverty or persecution. They can be forced into accepting precarious job offers, often borrowing money from their traffickers. When they arrive, they may find that the work does not exist, or conditions are completely different from what they had agreed. They become trapped, reliant on their traffickers and extremely vulnerable.

We campaign to ensure that, in our network, people have the right to look for safe employment, to support their families in safety and dignity.

5 Environmental Impact

There are many reasons that make it important to address our environmental impact on the business. All activities have an impact on ecosystems. Some cause irreversible effects on the environment and we must address that as our responsibility to future generations.

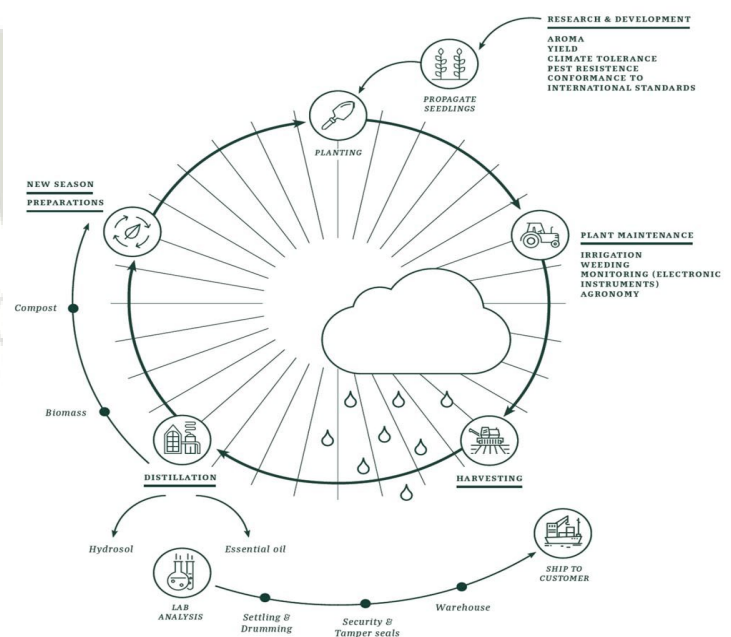
Down Under Enterprises regularly analyses our industry, and environmental best practices within Australia and globally. Our team is encouraged to seek out ways to improve our environmental footprint. These activities are used to update our ISO14001 documentation and deliverables.

One of our practices is an innovative sustainability program called our "Cycle of Sustainability." This involves our biomass into organic compost fertiliser, which is spread following harvest. The compost is then mixed with surface soil and pushed up on top of the rows using our Lilliston cultivators.

5.1 Environmental Key Performance

Indicators

In this Code, we ask our network to take a progressive approach to minimize negative environmental impacts. Companies should have written policies and standards. Companies must comply with all applicable environmental laws and regulations. It is



important to continuously monitor the production process including those related to water and energy use, emissions, discharges, and disposal of wastes.

Our Environmental KPIs include:

- Reduction of water consumption through methods that recycle or reuse water
- Reduction of carbon emissions in transportation
- Reduction of Green House Gas emissions
- Measures to reuse or recycle waste
- Use of renewable energies
- Employee safety training

We understand that each company may develop its own sustainable goals according to the product/service they provide and the market(s) in which they operate.

5.2 Anti-Animal Testing

Down Under Enterprises does not engage in or has never engaged in animal testing of our products, or their individual component substances.

Aside from the ethical issues that animal testing poses, they are time- and resource-intensive, providing little understanding of how chemicals behave in the body, and in many cases do not correctly predict real-world human reactions.

Trying to mirror human toxicity by artificially creating symptoms in mice, dogs or monkeys has major scientific limitations that cannot be overcome. Very often the symptoms and responses to potential treatments seen in other species are dissimilar to those of human patients. Consequently, nine out of every 10 candidate medicine that appears safe and effective in animal studies fail when given to humans.

We urge our network to adopt similar cruelty-free testing of their products.

6 Our Approach to Work Health and Safety

Down Under Enterprises places a high emphasis on Work Health & Safety in conducting its daily business. We are committed to our ongoing Safety journey as we integrate Safety thinking into every part of our business. Thus, we require all those in our network to commit to assessing, managing, reducing, and reviewing risks.

We constantly re-evaluate our working practices, review our control of hazards and drive safety awareness. Our commitment to safety can be measured and we are open and transparent about our safety numbers. We will work as a team to:

- Ensure safety practices and procedures reflect industry best practice and that all implemented policies are adhered to and maintained throughout our business.
- Provide the training, instruction, supervision and the dissemination of information and necessary resources to support WH&S.
- Ensure the establishment of measurable objectives and targets for WH&S to ensure continuous improvement and include ongoing monitoring, auditing, and review of our management systems.
- Ensure appropriate procedures are maintained for the reporting, investigation and review of all safety incidents and situations.
- Ensure that all employees, contractors, customers, and visitors understand their obligations with respect to Work Health and Safety.

6.1 Our Commitment to Health and Safety

Regardless of the products and services our suppliers currently market, it is Down Under Enterprises' expectation that all companies provide a safe and healthy working environment to prevent accidents and injuries.

Companies must anticipate, identify, and assess emergency situations to minimize their impact by implementing emergency plans and response procedures, including evacuation procedures, proper first-aid supplies, fire detection, suppression equipment, adequate exit facilities, and recovery plans.

Companies must name and control worker exposure to hazardous chemical, biological, and physical agents. Suppliers must eliminate chemical hazards where possible. Where chemical hazards cannot be eliminated, suppliers must provide engineering controls such as closed systems and ventilation. It is important to set up administrative controls such as safe work procedures. In all cases, suppliers must supply workers proper personal protective equipment.

We expect all companies in our network to take a proactive approach to health and safety and include policies, systems and training designed to help prevent accidents, injuries and protect worker's health. This must be our collective commitment to the industry.

7 Together, We Are Better

Our Code of Conduct was created in 2023 upon the recognition that our individual efforts alone may not achieve our desired goals. Your assistance and cooperation are crucial in this endeavour. We sincerely appreciate your time spent reading, sharing, and aligning with the principles outlined in our Code. Thank you for your commitment to our shared values.

Together we lay the groundwork of a stronger, more ethical, and sustainable network.

Acknowledgement and Agreement to Down Under Enterprises International Pty Ltd Supplier's Code of Conduct:

As a supplier or commercial partner of Down Under Enterprises International Pty Ltd, we require that you comply with the requirements below and return the form to us within 30 days of receipt:

On behalf of _____, I agree to uphold the requirements of the Down Under Enterprises International Pty Ltd Supplier Code of Conduct and meet the expectations contained therein, as applicable to our business.

I am an authorized representative of and acknowledge receipt of Down Under Enterprises International Pty Ltd Supplier Code of Conduct and have read and understood the provisions contained therein. I further commit to informing all appropriate management, staff, and employees of my company of the principles of the Supplier Code of Conduct and ensuring that each individual knows his or her responsibility to uphold its provisions in his or her daily work.

Authorized signatory name: _____

Signature: _____ Date: _____

Edition no.	Reason for revision	Entered by	Date
1.1	Inclusion of whistle-blower policy link.	Rayssa Pereira	31/May/2023
1.2	Halal requirements included Supplier's agreement required	Rayssa Pereira	11/Dec/2023

1.3	RAP updated International Pty Ltd entity nominated	Rayssa Pereira	21/Dec/2023
1.4	Added watermark for external use	Elizabeth Seccombe Pather	5/Mar/2026



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