

Policy on Compliance Reporting

This Compliance Reporting Policy supplements the Code of Ethics and applies to all officers, directors, employees, contractors, and third parties acting on behalf of Rizobacter or its controlled companies. Rizobacter requires its officers, directors, employees to follow this Policy to the fullest extent allowed by law.

Rizobacter is committed to doing business with honesty, integrity, and transparency (see Code of Ethics section 1.6). The Company will not tolerate violations of law or Company policy, and we will investigate all issues, including those that are brought to our attention. We depend on you to report promptly any suspected violations or compliance concerns. We encourage you to be proactive by asking questions, seeking guidance, and reporting suspected misconduct and/or violations of the Code of Ethics or other Company Policy (see Code of Ethics section 6.3).

Policy Statement on Compliance Reporting. Rizobacter encourages promptly reporting any suspected or known violation of law or Company policy. Anyone may report a suspected violation or compliance concern, including employees, third-party agents, and customers. The Company takes all reported claims seriously and will timely, and confidentially, investigate each claim. Employees who in good faith report suspected violations will be protected from retaliation and discrimination.

In general, Rizobacter employees can always directly report a suspected or known violation to their supervisor, the Legal Department, or the Audit Committee. The person's identity and information provided will be shared only as needed to resolve the concern. Employees may also anonymously report suspected violations through Rizobacter online compliance hotline. If you identify yourself, though, the Company can follow up with you to ensure that your concern is resolved and to provide feedback.

This Q&A section answers common questions about the Compliance Reporting Policy.

What principles does the Compliance Reporting Policy rest on? The Company's Compliance Reporting Policy is grounded in nonretaliation, confidentiality, and a culture of compliance. Employees and others should feel comfortable raising concerns of suspected violations without fear of retaliation. Anyone who in good faith reports a suspected violation will be protected and will in no way be retaliated or discriminated against for making the report. Retaliating against an employee for making a report is a serious violation of this Compliance Reporting Policy and possibly the law. An employee who retaliates against another employee for reporting a concern will be subject to disciplinary action and may be terminated.

What behavior should be reported? Employees can report any suspected violation of law or Rizobacter policy. This includes violations of safety laws, accounting rules, and the Company's Code of Ethics. All reports must be made in *good faith*, or honestly and sincerely. Abusing the Compliance Reporting Policy—for example, to pursue a personal grudge with a coworker—will amount to misconduct. An abusing employee may be held accountable for damages suffered by anyone affected by a false report and face disciplinary action.

How should I report suspected violations? All suspected violations can be reported to your supervisor, the Audit Committee or Legal Department. Sometimes, though, you may feel uncomfortable reporting a suspected violation to them. If so, you can send an email including a written report to etica@rizobacter.com.ar

While the Company encourages everyone to make reports openly, you may also make a report anonymously. Anonymity, however, might make the investigation harder, leading to a delay in action or less action than if the report had been made openly. Further, the Company cannot follow up with you to ensure that your concern is resolved or provide feedback if the claim is anonymous.

You can make an anonymous report through the Compliance Hotline on Rizobacter's website at: www.rizobacter.com.ar/argentina/compliance-hotline.

Does the Company keep records of suspected violations? Yes. The Legal Department keeps a log of all reports for 5 years, along with records of investigations into reports and the final decision. These records are kept according to Rizobacter's records-retention policy.