

# Pumpkin Patch Limited

## Code of Conduct & Ethics Policy

### PURPOSE

This policy is to provide guidance to all directors, managers, employees and contractors of Pumpkin Patch Limited and its subsidiaries (together the Pumpkin Patch Group or the Group) on how it expects them to conduct themselves when undertaking business on behalf of the Pumpkin Patch Group.

### SCOPE

This policy covers all Directors and employees of the Pumpkin Patch Group in all jurisdictions.

### POLICY

Pumpkin Patch expects its managers to lead by example and perform their duties in accordance with this code and ensure that all ethical standards and responsibilities set out below are communicated to all people reporting to them. If a local law conflicts with this policy, then you must comply with the local law. If a business or region has policies or practices that require more than is required by this policy, then you must always follow this policy as a minimum, complying with the laws and regulations in each country in which Pumpkin Patch conducts business, and complying with its own policies and procedures. Violation of law or Group policy are subject to discipline, which may include termination.

Pumpkin Patch's reputation and credibility are based upon its total commitment to ethical business practices. To safeguard the Pumpkin Patch reputation, employees must conduct themselves in accordance with the highest ethical standards and also be perceived to be acting ethically at all times. Compliance with all relevant laws and regulations is the minimum standard.

### EMPLOYEES

#### *Commitment & Responsibilities*

Pumpkin Patch will respect the human rights of its employees, treat them with dignity and respect, provide safe work conditions, and promote the development and best use of employee talent and equal opportunity employment. Pumpkin Patch will protect the confidentiality of employee records.

Actions that constitute harassment or discrimination in the workplace will not be tolerated and any report of such actions will be investigated and dealt with appropriately.

Employees must contribute to building and maintaining work conditions that are safe, fair, respectful and free from discrimination and harassment for all individuals.

Directors, managers and employees must not directly or indirectly engage in any activity that may by association cause public embarrassment to Pumpkin Patch.

Employees, former employees, independent contractors and directors, are encouraged to make a disclosure when they suspect a serious wrongdoing within the Group.

Any questions or concerns or a breach of legal obligation or one of Pumpkin Patch's policies should be communicated to an appropriate person.

### ***Political Interests***

Political contributions to any Government official, political party, political party official or candidate or election committee must not be made, whether directly or indirectly on behalf of Pumpkin Patch, without prior approval of the Board of Directors.

## **CUSTOMERS, SUPPLIERS, CONTRACTORS AND JOINT VENTURE PARTNERS**

### ***Commitment & Responsibilities***

Pumpkin Patch will deal openly and honestly with its customers, suppliers, contractors, and joint venture participants and avoid conduct that is misleading and deceptive. When making business decisions, the group's guidelines as detailed in the Employee Handbook must be followed.

Pumpkin Patch will compete vigorously in all markets in which it participates but will at all times act in compliance with the law. Under no circumstances will collusive practices be accepted.

## **BUSINESS INTEGRITY**

### ***Business Principle***

Pumpkin Patch insists on honesty, integrity and fairness in all aspects of its business and expects the same in its relationships with all those with whom it does business.

1. The direct or indirect offer, payment, solicitation, or acceptance of bribes in any form is unacceptable.
2. Pumpkin Patch employees should avoid conflicts of interest between their private financial activities and the conduct of Pumpkin Patch business. Where such a conflict of interest arises, employees should report the matter to their direct Manager and/or the Company Secretary immediately.
3. All business transactions on behalf of Pumpkin Patch must be reflected accurately and fairly in the accounts of the group, in accordance with established procedures, and are subject to audit.
4. Pumpkin Patch directors and employees will maintain and protect the confidentiality of confidential information entrusted to the Group by customers, technical principals, work colleagues, suppliers and shareholders.

### ***Conflict of Interest***

Pumpkin Patch expects its employees to act in the Group's interest at all times.

Pumpkin Patch employees will not engage in any other business, commercial or investment activity that would conflict with their ability to perform their duties to the Group.

Employees must not engage in any other activity (cultural, political, recreational, social) which could reasonably conflict with the Group's interests and interfere with the performance of their duties.

Employees must not use any group property, information or position, or opportunities arising from these for personal gain or to compete with the group.

Employees trading in Pumpkin Patch Limited shares are required to do so in line with the Group's Securities Trading Guideline.

### ***Gifts, Entertainment and Bribery***

Employees should not give or accept gifts, entertainment, or any other personal benefit or privilege that could in any way influence or appear to influence any business decision.

This does not preclude giving or receiving gifts or entertainment that are customary and proper in the circumstances, provided that no obligation could be, or be perceived to be, expected in connection with the gifts or entertainment.

It is unacceptable to directly or indirectly offer, pay, solicit or accept bribes in any form. Any attempted transaction of this nature should be immediately reported to their supervisor, a member of the senior management team or to the Audit & Risk Committee.

### ***Integrity of Financial Information***

Shareholders, management and other interested parties must have complete and accurate financial information in order to make informed decisions.

Many Pumpkin Patch employees participate in accounting processes that directly impact the integrity of external financial statements and internal management reports. Employees have a responsibility to ensure that transactions are recorded in Pumpkin Patch 's accounts accurately and promptly and they must immediately report any known inaccuracies.

Misrepresentations that result from intentional acts that may conceal or obscure the true nature of a transaction are clear contraventions of this Code.

### ***Protection and Use of Property***

All members of the group, directors, managers and employees are responsible for protecting group assets. These include physical assets and intellectual property used in carrying out their responsibilities and for taking reasonable steps to prevent the theft or misuse of, or damage to, such property. This includes corporate information and intellectual property such as inventions, copyrights, patents, trademarks and technology. As Pumpkin Patch may license intellectual property from other companies, employees must also ensure that property of this nature is protected in accordance with the agreements giving Pumpkin Patch the right to use the property.

Equipment, tools, materials, supplies, and employee time are to be used only for Pumpkin Patch's legitimate business interests. Pumpkin Patch property must not be borrowed, loaned, or disposed of, except in accordance with the appropriate Pumpkin Patch policies.

### ***Business Controls***

Pumpkin Patch policies, procedures, and authorities exist to ensure that the business objectives of Pumpkin Patch are achieved in the proper manner.

Managers and supervisors must ensure that an effective system of business controls is in place for their area of responsibility.

Employees must ensure that transactions are conducted within their level of authority and in accordance with prescribed policies and procedures.

If employees view any policies, procedures or authorities to be inappropriate or outdated, they must not ignore them, but should discuss the issue with a supervisor and the originating department.

### ***Confidential Information***

It is vital that we protect the privacy of Pumpkin Patch's confidential information. Confidential information includes proprietary, technical, business, financial, joint venture, customer and employee information that is not available publicly. It is the employee's responsibility to know what information is confidential and to obtain clarification when in doubt.

Employees must not disclose confidential information to any person outside of Pumpkin Patch unless authorised to do so. This includes, as prohibited, any disclosure of confidential information to family and friends. Where confidential information is entrusted to persons outside of Pumpkin Patch, efforts must be made to ensure the

continuing protection and confidentiality of that information. Within Pumpkin Patch, confidential information should be disclosed only on a "need-to-know" basis.

Employees must not use confidential information for unauthorised purposes. They must also take reasonable care to protect confidential information against loss, theft, unauthorised access, alteration, or misuse.

Departing Pumpkin Patch employees who have had access to Pumpkin Patch confidential information will be reminded of their continuing responsibility to protect it and maintain its confidentiality. Pumpkin Patch expects that employees joining it from other companies will not disclose the confidential information of those companies.

This confidentiality constraint refers to the use of all non-public information except where disclosure is authorised or legally mandated.

## **HEALTH, SAFETY AND THE ENVIRONMENT**

### ***Business principle***

Pumpkin Patch will provide a workplace that minimizes health and safety risk to directors, managers, employees, contractors and visitors to any of its operations throughout the world. The health and safety policies of each operation should be made available to ensure compliance.

Consistent with its commitment to contribute to sustainable development, Pumpkin Patch exercises a systematic approach to health, safety and environmental management in order to achieve continuous performance improvement.

To this end, Pumpkin Patch manages these matters as any other critical business activity, sets targets for improvement, and measures, appraises, and reports performance.

Key activities include risk management, community and other stakeholder consultation, and remediation and restoration.

Employees, contractors, and joint ventures under Pumpkin Patch's operational control are expected to be conversant and comply with health, safety and sustainable development policies, standards, and procedures.

## **ACCOUNTABILITY**

It is a condition of appointment and or employment that all Pumpkin Patch directors, managers, employees and contractors must understand and adhere to Pumpkin Patch's Guidelines as detailed in the Employee Handbook and at all times abide by these standards, requirements and procedures. They must:

- Commit to individual conduct in accordance with Pumpkin Patch's Code of Ethics;
- Observe both the spirit and the letter of the law in their dealings on Pumpkin Patch's behalf;
- Recognise Pumpkin Patch's responsibility to its shareholders, customers, employees, those with whom Pumpkin Patch does business, and to society. Assess priorities in the context of discharging these responsibilities appropriately on Pumpkin Patch's behalf;
- Conduct themselves as responsible members of society, giving due regard to health, safety, and environmental concerns, and human rights, in the operation of Pumpkin Patch's business; &
- Report any suspected breach of the law or this code of ethics to the Audit & Risk Committee of the Board who will protect those who report violations in good faith.