



ACME-HARDESTY

CODE OF CONDUCT AND ETHICS

Acme-Hardesty Co.

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1. Introduction

At Acme-Hardesty Co., we are committed to conducting our business with integrity, honesty, and respect. We believe that our success depends on the trust and confidence of our stakeholders, including our employees, customers, suppliers, and partners. We also recognize our responsibility to contribute to the sustainable development of the communities and the environment where we operate.

This Code of Conduct and Ethics (the Code) is designed to help us uphold our values and principles in our daily work. It applies to all employees of Acme-Hardesty Co. and its subsidiaries and affiliates (collectively, the Company). It also applies to our contractors, consultants, and other business partners who work with or on behalf of the Company.

The Code is not a comprehensive manual that covers every situation or challenge that we may face. Rather, it is a guide that provides the basic standards and expectations for ethical behavior and conduct. It is our responsibility to read, understand, and follow the Code, as well as the policies, procedures, and laws that apply to our work. We must also seek guidance and report any concerns or violations of the Code or the law to the appropriate channels.

2. Purpose

The purpose of this Code of Conduct and Ethics is to provide a framework of principles and standards that guide our behavior and decision-making in all aspects of our work. This Code applies to all employees of Acme-Hardesty Co. and its subsidiaries, as well as to our customers and partners who interact with us or act on our behalf. By adhering to this Code, we demonstrate our commitment to ethical business practices and uphold our reputation as a trusted and responsible company.

3. Applicability

This Code is not intended to cover every possible situation that may arise in our daily work. Rather, it serves as a general guide for making ethical choices and resolving ethical dilemmas. In addition to this Code, we are expected to comply with all applicable laws, regulations, policies, and procedures that govern our activities. If we encounter any conflict or uncertainty between this Code and any other rules or standards, we should seek guidance from our managers, or a member of the Human Resources team.

4. Governance

Acme-Hardesty Co.'s parent company Jacob Stern & Sons, Inc. is guided by a Board of Directors, which is responsible for advising on the strategic direction, performance, and risk management of the company. The Board also provides guidance to ensure that the company operates in accordance with the highest standards of corporate governance, ethics, and social responsibility.

The day-to-day management of the company is delegated to the Chief Executive Officer (CEO), who leads the Executive Leadership Team. The Executive Leadership Team consists of senior leaders from various functions and business units, who are accountable for implementing the company's strategy, policies, and objectives.

The Board and the Executive Leadership Team are committed to engaging with and listening to the views of our stakeholders, including our employees, customers, suppliers, and partners. We value their feedback and input, and we strive to address their concerns and expectations in a transparent and responsible manner.

5. Conflict of Interest

A conflict of interest arises when a personal, financial, or other interest interferes with or appears to interfere with the best interests of the company. We expect our directors, officers, and employees to act with integrity and avoid any situations that may create or give the impression of a conflict of interest.

Examples of potential conflicts of interest include, but are not limited to:

- Having a direct or indirect financial interest in a competitor, supplier, customer, or partner of the company.
- Engaging in outside employment or business activities that compete with or adversely affect the company's reputation, operations, or interests.
- Using company resources, information, or influence for personal gain or benefit.
- Accepting or offering gifts, entertainment, or favors that may compromise or appear to compromise one's judgment or independence.
- Hiring friends or family unless they are the best qualified candidate.
- Allowing situations where family members, close relatives, and at times close friends that are in direct reporting relationships or relationships involving supervision, evaluation, or determination of pay or other benefits.

If you are faced with a possible or actual conflict of interest, you must disclose it promptly to your manager, or HR. You must also recuse yourself from any decision-making process that may be influenced by the conflict of interest. The company will review the situation and determine the appropriate course of action to resolve or mitigate the conflict of interest. You must cooperate fully with any such review and follow the company's instructions.

We also expect our directors, officers, and employees to respect the confidentiality and privacy of their colleagues and refrain from engaging in any conduct that may create or contribute to a hostile or inappropriate work environment, such as harassment, discrimination, or retaliation. We are committed to fostering a culture of respect and equal opportunity, where everyone can perform at their best and achieve their full potential.

6. Anti-Corruption, Anti-Money Laundering and Anti-Bribery

The company is committed to integrity and the specific requirements and prohibitions under anti-corruption and anti-money laundering laws. Reference laws include the U.S. Foreign Corrupt Practices Act of 1977 (FCPA), the USA PATRIOT Act of 2001, and the Bank Secrecy Act (BSA). This policy applies to all employees, directors, officers, and contractors of our company and its subsidiaries, as well as any third parties acting on our behalf. We expect our business partners to share our commitment to anti-corruption, Anti-Money Laundering and Anti-Bribery.

This policy requires us to:

- Conduct due diligence on our customers, suppliers, and other counterparties to verify their identity, background, and source of funds, and to assess their money laundering risk.
- Monitor and report any suspicious transactions or activities that may indicate money laundering or other criminal conduct to the relevant authorities.
- Maintain accurate and complete records of all our transactions and customer information and retain them for the required period of time.
- Provide regular awareness to our employees and contractors on anti-money laundering obligations and best practices.
- Cooperate fully with any regulatory inquiries, audits, or investigations related to anti-money laundering matters.

We have zero tolerance for any violation of this policy, and we will take appropriate disciplinary action, up to and including termination of employment or contract, against anyone who breaches it. We also reserve the right to report any violation to the relevant authorities and pursue legal remedies. If you have any questions or concerns about this policy, or if you suspect or witness any money laundering activity, you should immediately contact your manager or the Vice- President of Human Resources. Do not attempt to investigate or resolve the matter yourself, as this may compromise the evidence or expose you to legal risks.

See Acme-Hardesty Co. Anti-Corruption and Anti-Money Laundering Policy.

7. Anti-Terrorism Financing

We are committed to preventing our products, services, and resources from being used to facilitate or support any activities related to terrorism or terrorist organizations. We comply with all applicable laws and regulations regarding anti-terrorism financing. Employees must report any suspicious transactions or activities to their manager, Human Resources or via the [Confidential Reporting Form](#). We conduct appropriate due diligence and screening on customers, suppliers, partners, intermediaries, and other third parties before entering into any business relationship or transaction with them, and periodically review and update the information as needed. We maintain accurate and complete records of all transactions and business relationships, and cooperate fully with any audits, inquiries, or investigations related to anti-terrorism financing matters.

This requires us to:

- Avoid any involvement or association with individuals or organizations that are engaged in or support terrorism, or that are subject to sanctions or restrictions by the United Nations, the European Union, the United States, or any other relevant authority.
- Comply with all applicable laws and regulations regarding anti-terrorism financing and report any suspicious transactions or activities to human resources or via the [Confidential Reporting Form](#).

- Conduct appropriate due diligence and screening on customers, suppliers, partners, intermediaries, and other third parties before entering into any business relationship or transaction with them and periodically review and update the information as needed.
- Maintain accurate and complete records of all transactions and business relationships, and cooperate fully with any audits, inquiries, or investigations related to anti-terrorism financing matters.

8. Anti-Trust

We are committed to trustworthy and ethical competition in the markets where we operate. We comply with all applicable anti-trust and competition laws that prohibit anti-competitive practices, such as price-fixing, market allocation, bid-rigging, or abuse of dominant position. We do not enter into any agreements or understandings with our competitors that could affect the prices, terms, or quality of our products or services. We also do not exchange any sensitive or confidential information with our competitors that could reduce or eliminate competition. We respect the legitimate interests of our customers, suppliers, and partners and deal with them honestly.

9. Competition Laws

We adhere to the competition laws of the countries and regions where we do business. These laws are designed to protect consumers and promote honest and open markets. They prohibit activities that could harm competition, such as colluding with competitors, abusing a dominant market position, or engaging in unlawful or deceptive trade practices. We compete on the merits of our products and services and do not seek to gain any improper advantage over our competitors or customers. We cooperate with any investigations or inquiries by competition authorities and report any suspected violations of competition laws to human resources.

10. Intellectual Property

We respect the intellectual property rights of others and expect the same from them. Intellectual property includes patents, trademarks, trade secrets, copyrights, and other intangible assets that are protected by law. We do not infringe, misappropriate, or misuse the intellectual property of others, nor do we tolerate such conduct by our employees, partners, suppliers, or customers. We protect our own intellectual property and use it responsibly, in accordance with our policies and agreements. We do not disclose or share any confidential or proprietary information without proper authorization or consent. We report any suspected violations of intellectual property rights to human resources.

11. Corporate Responsibility

We are committed to conducting our business in a responsible and ethical manner, respecting the rights and interests of our stakeholders, and contributing to the well-being of the communities and the environment where we operate. We comply with all applicable laws, regulations, and standards in the countries and regions where we do business. We strive to prevent or minimize any adverse impacts of our operations and products on people and the planet.

12. Equal Employment Opportunity

Acme-Hardesty Co. is an equal opportunity employer. To provide equal employment and advancement opportunities for all individuals, Acme-Hardesty Co. makes its employment decisions based upon merit, qualifications, abilities and an individual's conduct and performance. Acme-Hardesty Co. will not make any of its decisions, and will not discriminate against any employee, applicant, or any other person because of race, color, religion, creed, national origin or ancestry, ethnicity, sex or gender (including pregnancy, childbirth, pregnancy-related conditions and lactation), sexual orientation, gender identity or expression (including transgender status), age (40 and over), citizenship, past, current or prospective service in the uniformed services, genetic information, having a diploma based on passing a general education development test as compared to a high school diploma, physical or mental disability, non-job related handicap or disability, the use of a guide or support animal of blindness, deafness, or physical handicap, or any other characteristic protected under United States federal, state or local law ("Protected Characteristic").

This applies to all terms and conditions of employment, including, but not limited to, hiring, training, job assignment, promotion, compensation, benefits, discipline, and termination. To be considered for employment with Acme-Hardesty Co., all applicants must be 18 years of age or older.

13. Anti-Harassment

We are committed to providing a work environment that is free from any form of harassment, whether based on sex, race, color, religion, national origin, age, disability, sexual orientation, gender identity, or any other protected characteristic. Harassment is unwelcome conduct that creates an intimidating, hostile, or offensive work environment, or interferes with a person's work performance. Harassment can take many forms, such as verbal, physical, visual, or electronic. Examples of harassment include, but are not limited to, slurs, jokes, insults, threats, gestures, touching, display or distribution of offensive materials, or any other behavior that shows disrespect or contempt for others.

We expect all our employees, managers, contractors, vendors, and visitors to always behave respectfully and professionally, and to comply with our anti-harassment procedures. We encourage anyone who experiences or witnesses harassment to report it promptly to their manager, Human Resources, or via the [Confidential Reporting Form](#). We will investigate all complaints of harassment promptly, thoroughly, and impartially, and take appropriate corrective action to stop the harassment and prevent its recurrence. We will protect the confidentiality of the complainant, the accused, and the witnesses to the extent possible, consistent with our legal obligations and the need to conduct a complete and thorough investigation. We will not tolerate any retaliation against anyone who reports harassment or cooperates with an investigation. Anyone who engages in harassment or retaliation will be subject to disciplinary action, up to and including termination of employment.

14. Human Trafficking

Human trafficking is a form of modern slavery that involves the exploitation of people for labor, sex, or other purposes against their will. Human trafficking violates human rights and dignity and is a crime under international and domestic laws. We are committed to preventing and combating human trafficking in our operations, supply chain, and communities. We do not tolerate any form of human trafficking, whether by our employees, contractors, vendors, or business partners. Examples of human trafficking include, but are not limited to, recruiting, transporting, transferring, harboring, or receiving people by means of threat, force, coercion, fraud, deception, or abuse of power for the purpose of exploitation.

We expect all our employees, managers, contractors, vendors, and business partners to comply with our anti-human trafficking procedures, and to report any suspected or actual cases of human trafficking to their manager, Human Resources, or via the [Confidential Reporting Form](#). We will conduct due diligence and risk assessments to identify and address any potential or actual human trafficking risks in our operations and supply chain. We will cooperate with law enforcement and other authorities to investigate and prosecute any cases of human trafficking involving our company or related parties. We will take appropriate corrective action to remedy any violations of our anti-human trafficking procedures, and to prevent their recurrence. Anyone who engages in human trafficking or fails to report it will be subject to disciplinary action, up to and including termination of employment or contract.

15. Child Labor and Forced Labor

Child labor and forced labor are forms of human trafficking that violate human rights and dignity and are prohibited by international and domestic laws. Child labor is the employment of children under the minimum age of work or the age of compulsory education, or in any work that is hazardous, harmful, or interferes with their education. Forced labor is the employment of people without their free and informed consent, or under the threat of penalty or coercion. Examples of forced labor include, but are not limited to, bonded labor, debt bondage, involuntary prison labor, or human trafficking for labor exploitation.

We prohibit any form of child labor or forced labor in our operations, supply chain, or communities. We do not knowingly accept any products or services from suppliers, contractors, vendors, or business partners that employ or use any form of child labor or forced labor. We comply with all applicable laws and regulations regarding the minimum age of work, working hours, wages, and benefits for our employees. We respect the right of our employees to freely choose their employment and to terminate it at any time. We do not retain or withhold any personal documents or property of our employees as a condition of employment. We do not impose any unreasonable restrictions on the movement or communication of our employees within or outside our premises. We do not use any physical or psychological violence, threats, harassment, or intimidation against our employees, or anyone associated with our company.

We expect all our employees, managers, contractors, vendors, and business partners to comply with our child labor and forced labor law, and to report any suspected or actual cases of child labor or forced labor to their manager, Human Resources, or via the [Confidential Reporting Form](#). We will cooperate with law enforcement and other authorities to investigate and prosecute any cases of child labor or forced labor involving our company or related parties. We will take appropriate corrective action to remedy any violations of our child labor and forced labor procedures, and to prevent their recurrence. Anyone who engages in child labor or forced labor or fails to report it will be subject to disciplinary action, up to and including termination of employment or contract.

16. Environment, Health, and Safety

Our business operation is conducted in a manner that protects the health and safety of its employees, contractors, visitors and the public.

We comply with all applicable laws and regulations regarding environmental protection, occupational health and safety, and product quality and safety. We provide a safe and healthy work environment for our employees, free from hazards, accidents, injuries, and illnesses. We sell our products and services in a way that ensures their safety, quality, and reliability for our customers and end-users.

17. Business Records Integrity

We are committed to maintaining accurate and complete business records that reflect the true nature of our transactions and activities. We do not falsify, conceal, or misrepresent any information in our records, documents, or reports. We comply with all applicable accounting standards, internal controls, and audit procedures. We retain and dispose of our records in accordance with our policies and legal obligations.

We expect all employees to act honestly and ethically when creating, reviewing, approving, or reporting any business information. We do not tolerate any fraud, corruption, or dishonesty in our business dealings. We report any suspected violations of our Code or the law to our managers, Human Resources or via the [Confidential Reporting Form](#).

18. Compliance with Law

We respect and abide by the laws and regulations of the countries and regions where we operate. We obtain and maintain all necessary licenses, permits, and approvals for our business activities. We do not engage in any illegal or unethical conduct, such as bribery, money laundering, antitrust violations, or insider trading. We cooperate with any legitimate requests from government authorities or regulators and seek legal advice when in doubt.

We are responsible for understanding and following the laws and policies that apply to our roles and responsibilities. We consult with our managers, Human Resources and via the [Confidential Reporting Form](#), if we have any questions or concerns about legal compliance.

19. Protecting Company Assets

We are entrusted with various assets that belong to the company, such as equipment, inventory, supplies, funds, intellectual property, and data. We use these assets responsibly and efficiently for legitimate business purposes only. We do not misuse, waste, damage, or misappropriate any company assets. We safeguard these assets from theft, loss, or unauthorized access or disclosure.

We respect the intellectual property rights of others and do not infringe or violate them. We obtain proper authorization before using or sharing any third-party materials, such as software, documents, or images. We also protect our own intellectual property and do not disclose it to anyone outside the company without prior approval from Human Resources.

We follow the company's procedures on information security and data protection. We use secure passwords and devices to access and store company data. We do not share our login credentials or devices with anyone else. We report any actual or suspected incidents of data breach, cyberattack, or phishing to the IT Department immediately.

20. Confidential Information

Confidential information is any information that is not publicly known and that could harm the company or its stakeholders if disclosed. Confidential information includes, but is not limited to, trade secrets, business plans, financial data, product specifications, customer lists, employee records, and personal information. We have a duty to safeguard confidential information from unauthorized access, use, or disclosure, whether intentional or accidental.

We only access, use, or share confidential information for legitimate business purposes and with proper authorization. We do not disclose confidential information to anyone outside the company unless we have a valid reason and a written agreement that protects the confidentiality of the information. We also respect the confidentiality of information that belongs to our customers, suppliers, partners, and competitors, and do not obtain or use it in an improper or illegal way.

We understand that our obligation to protect confidential information continues even after we leave the company. We do not take or keep any confidential information when we resign, retire, or are terminated. We do not use or disclose any confidential information to our new employers or anyone else. We return any company property that contains confidential information, such as laptops, phones, or documents, before we depart.

21. Reporting, Enforcement, and Investigation Process

We are committed to ensuring that our Code of Conduct is followed and enforced in a thorough and consistent manner. We encourage anyone who becomes aware of a potential violation of the Code to report it promptly through any of the following channels:

- Your manager or another member of your management chain
- The Human Resources department
- Our [Confidential Reporting Form](#), which is available 24/7 and allows anonymous reporting

We prohibit any form of retaliation against anyone who reports a concern in good faith or cooperates with an investigation. Retaliation is itself a violation of the Code and will result in disciplinary action.

When we receive a report of a potential violation of the Code, we will conduct a prompt, thorough, and impartial investigation. We will respect the confidentiality and privacy of all parties involved to the extent possible. We will take appropriate corrective and preventive actions based on the findings of the investigation. We may also report the matter to the relevant authorities if required or appropriate.

We expect everyone to cooperate fully and honestly with any investigation. We also expect everyone to preserve any evidence that may be relevant to the investigation, such as documents, emails, or messages.

22. Public Disclosures

We are committed to providing accurate, complete, and timely information to our shareholders, customers, employees, regulators, and the public, as and when required. We comply with all applicable laws, rules, and regulations regarding the disclosure of material information about our business, financial condition, and results of operations.

23. Violation of the Code

We take compliance with this code seriously. Any violation of this code may result in disciplinary action, up to and including termination of employment or contractual relationship, as well as legal consequences. We also reserve the right to report any illegal or unethical conduct to the appropriate authorities.

If you become aware of any violation or potential violation of this code, you have a duty to report it promptly through any of the channels available to you, such as your manager, Human Resources, or via the [Confidential Reporting Form](#). We prohibit any form of retaliation against anyone who reports a violation or participates in an investigation in good faith. We will protect the confidentiality of anyone who reports a violation to the extent possible and are consistent with our obligations to investigate and remedy the situation.

24. Review and Amendments of this Code

This code of conduct is subject to periodic review and amendment by Acme-Hardesty, Co. Any changes to this code will be communicated to all employees and other stakeholders in a timely manner. Employees are expected to read and understand any updates or revisions to this code and comply with them accordingly. If you have any questions about the interpretation or application of this code, you should seek guidance from your manager or the relevant department.

25. Waiver of the Code

Waivers of the code will be granted only in exceptional circumstances and for valid reasons. A request for a waiver should be made in writing to Human Resources and explain the nature and rationale of the waiver. The decision to grant or deny a waiver will be made in accordance with the best interests of the company and its stakeholders, and in compliance with the applicable laws and regulations.

26. Placement of the Code on the Company Website

The code is posted on the company's website at www.acme-hardesty.com/about/ and can be accessed by anyone who wishes to learn more about our ethical standards and expectations. We encourage our stakeholders to review the code periodically and to contact us with any questions or concerns. The code may be updated from time to time to reflect changes in laws, regulations, or business practices. We will notify our employees of any significant revisions and post the latest version of the code on our website.

27. Enforcement of the Code

This code has been adopted by Acme-Hardesty Co. on August 15, 2025.