



TOGA.SAS

ETHICS & BUSINESS CHARTER



ETHICS AND BUSINESS CHARTER

The Ethics and Business Charter defines the principles and values to which TOGA.SAS and all of its subsidiaries (hereinafter referred to as "the TOGA.SAS Group" or "L'Escadrille" (French for "the Squadron") or "the Company") commit and which must guide each associate of the Group in the daily practice of their profession.

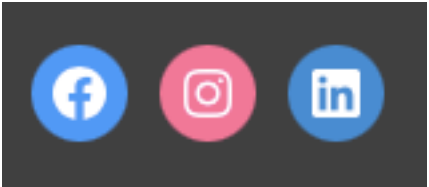
Integrity, ethics, corporate responsibility, loyalty, respect for the individual, transparency, and the fight against corruption and unfair competition are fundamental values of the Group in the conduct of its business.

This Ethics and Business Charter applies to all group associates (company representatives, directors, executives, employees, etc.), hereinafter referred to as " Associates ", as well as to all persons with whom the Group is involved, such as its customers, suppliers, advisors, auditors, consultants, subcontractors, agents and other intermediaries representing TOGA.SAS.

The principles defined in this Charter encourage TOGA.SAS to conduct business and perform work in a manner that maintains and enhances the trust of customers and stakeholders.

Each associate, regardless of their level of responsibility, must apply the following rules within the scope of their duties and responsibilities as part of the loyal and honest execution of their employment contract or corporate mandate and ensure that they are also applied within their team or by the persons under their responsibility.

Employees who fail to comply with applicable laws and/or regulations, or with the principles of this charter, may be subject to disciplinary measures in accordance with internal regulations and/or legal provisions. .



Products and Channels



Our cereals are Organic



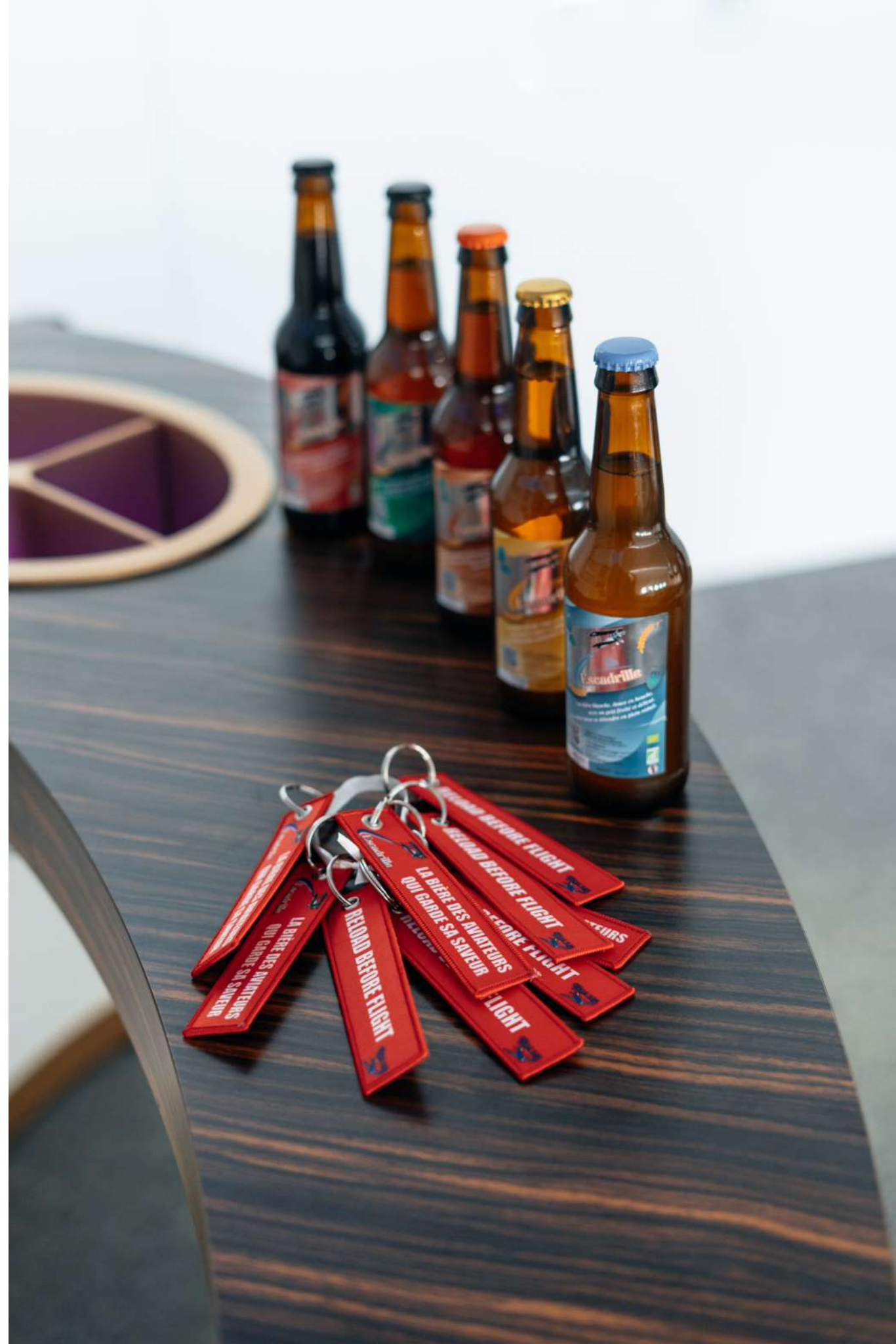
Our channel is eco-friendly



We favor local distribution networks as much as possible



Our beer production is 100% traditionally handcrafted



1. COMPLIANCE WITH LEGISLATION

The Group is committed to complying with the laws and regulations in each country where it operates.

Compliance with the law is a core value. It is the responsibility of all associates to know and fully comply with applicable laws and regulations, as well as the various policies and guidelines established by the company in its various areas of operation.

All associates are expected to be aware of and comply with the company's regulations pertaining to their area of responsibility and to consult with the appropriate departments for additional information, guidance and tools when in doubt or when necessary.

2. RESPECT FOR PEOPLE

The management of human resources, the leadership of employees and relations between associates are based on the principles of trust and of mutual respect, with the aim of treating everyone with dignity. The group intends to apply a fair human resources policy that complies with the law. In particular, it refrains from any form of discrimination.

Any pressure, prosecution or harassment of a moral or sexual nature is prohibited.

Each associate has the right to respect for their private life, in particular through the regulations relating to computer data. .



Mr. Laurent Thomas flies for us on his Nieuport-17.

Ensuring and reinforcing the safety of associates in the conduct of their activities is an ongoing concern.

3. FAIR COMPETITION

TOGA.SAS ensures that competition is fair and equitable. No action of the Group shall prevent, restrict or distort competition. .

TOGA.SAS rejects all unfair competition and business practices, in particular any agreement with competitors or any concerted practice concerning financial conditions, the distribution of services, markets or customers.

Not only formalized agreements, but also concerted practices and informal discussions that have the effect or purpose of restricting free or fair competition are prohibited.

Thus, financial conditions are set independently, our competitors and customers must make their decisions freely.

4. RELATIONS WITH CUSTOMERS, SUPPLIERS AND OTHER BUSINESS PARTNERS

TOGA.SAS maintains honest, transparent and fair relationships with all its stakeholders and, in particular, with its customers, suppliers and other business partners, in accordance with the ethical principles listed in the preamble.

Accordingly, the Group is committed to honoring its contractual obligations and to respecting both the letter and the spirit of its business agreements. Employees must ensure that they act with professionalism, integrity and fairness in order to encourage clients to use the group's services.

Sales activities, both in France and abroad, are carried out in compliance with local regulations, which all associates are required to know. In particular, the Group complies with the specific rules governing private and public markets, regardless of the country in which it operates.

TOGA.SAS selects its suppliers and service providers on the basis of quality, performance, cost and suitability for its needs. The Group expects its partners to make an equivalent commitment in terms of respect for human rights, fair sales and marketing practices, protection of confidential information and intellectual property, the fight against corruption and, more generally, business ethics.

It may be necessary to use external business partners (business introducers, subcontractors) as part of the provision of services. Any associate using a business partner must ensure that appropriate verifications are implemented and that the business partner has committed to comply with the requirements of this charter before entering into a business relationship with them. .

The services provided by TOGA.SAS comply with established quality, health, safety and environmental standards at its own and its customers' sites.

5. ORDER AND LATE PAYMENT PENALTIES.

All orders must be placed in advance via a purchase order. Any order of more than one pallet (1200 units 12 fl.oz) will require a deposit of 30% and for any other item, any order over 1000 € will require a deposit of 25%.

TOGA.SAS shall deliver within the time limits stated at the time of order and shall be liable to penalties for any delay if agreed with the customer.

TOGA.SAS shall check the integrity of each outgoing package, but shall not be liable for any handling during transport by the delivery service.

6. FIGHT AGAINST CORRUPTION

TOGA.SAS is committed to fighting against corruption, influence peddling, misappropriation of public funds, favoritism or any other breach of integrity in the countries in which it operates.

The Group applies national and international anti-corruption laws in all countries where it operates.

TOGA.SAS is committed to following the anti-corruption law, with a view to meeting the requirements of the French law known as "Sapin II" of December 9, 2016. This anti-corruption code is intended to guide the actions and behavior of employees on a daily basis with regard to, in particular:

- Gifts and invitations
- Relations with public agents
- Bribes and hidden payments

- Relations with suppliers and customers,
- Patronage and sponsorship,
- Relationships with consultants,
- Facilitation payments...

7. CONFLICTS OF INTEREST

A conflict of interest arises when, for example, an associate is in a position to influence a decision of the Group that may confer a personal advantage on themselves or to favor a relative or close friend.

TOGA.SAS' business decisions are made objectively, without any personal considerations. Any activity or assignment of associates and of the Group's governing bodies (Executive Committee, Strategy Committee, Board of Directors, Supervisory Board, etc.) that runs counter to the interests of the company is prohibited by the Group.

There are many situations where this type of conflict may arise, such as when an associate or someone close to them has a direct or indirect interest in a competitor, supplier or customer of TOGA.SAS. Ancillary activities on behalf of companies of a competitor, customer, partner or supplier as well as financial holdings in such companies must be reported to the line manager who will inform the Compliance Officer; they are only permitted with the express approval of the Executive Management. Financial holdings of close family members must be reported to Management. .



Nos installations côté brasserie

The same applies if a close family member is an employee of a competitor, customer or supplier.

TOGA.SAS employees must identify the risks of conflicts of interest, disclose them to their supervisor or to the Legal Department and act, in all circumstances, in the best interests of the Group.

In the interest of integrity, they must also refrain from any action that could lead to a real or potential conflict

of interest. They must not use their position within TOGA.SAS for direct or indirect personal gain. In the event of a conflict of interest, the associate must not take part in the decision in question.

8. CONFIDENTIALITY

TOGA.SAS endeavors to maintain confidentiality in the use of data, information, expertise, intellectual and industrial property rights and business secrets within the Group and in the performance of its contracts. All associates are obliged to keep confidential information relating to TOGA.SAS, its customers, suppliers and associates to themselves only. This obligation continues even after they have left the Group.

All confidential information must be kept confidential unless it has been disclosed to the public in an authorized manner, as unauthorized disclosure may be detrimental to TOGA.SAS. Each employee must ensure that any information that is not made public remains strictly confidential. This confidentiality obligation covers not only information relating to the company and its economic and human ecosystem.

Each associate must :

- limit the disclosure of confidential information to those who have a legitimate need to know;
- keep securely, regardless of their format (paper or electronic), all confidential data relating to the activities of the company and the companies with which it has business relations;
- prevent any disclosure of confidential information to persons outside TOGA.SAS (including their family members).

9. ACCURACY OF ACCOUNTING AND FINANCIAL INFORMATION

TOGA.SAS is committed to providing accurate, transparent and regular information. The fairness of the accounts enables the Group to base its decisions on complete, accurate and reliable information.

TOGA.SAS and its employees are obliged to produce regular and accurate financial statements that give a true and fair view of the financial position, results of operations, transactions, assets and liabilities of the Group. The preparation of these documents must be in accordance with accounting principles with entries supported by appropriate documents issued by parties acting in good faith.

All documents are stored in accordance with applicable laws and group policies. All transfers of funds require special vigilance, including the identity of the recipient and the purpose of the transfer.

10. USE OF CORPORATE INFORMATION TECHNOLOGY RESOURCES

Associates must comply with the Group's IT and telecommunications usage policy and the Group's IT systems security policy.

Information technology, including hardware, software, networks and the information contained therein, is a key factor in the company's success and should be used responsibly and only for legitimate purposes.

E-mail should be handled with the same care as any other written communication. In particular, employees are prohibited from using TOGA.SAS' computer systems to access, save or send web pages or messages with illegal or defamatory content. Personal use of the company's IT resources, such as sending e-mails to third parties, must be kept to a minimum and must never involve the installation of hardware or software that does not comply with TOGA.SAS' IT standards or infringes on the copyright of third parties. .

11. PROTECTION OF COMPANY ASSETS

TOGA.SAS expects its associates to manage the company's assets responsibly and to make business decisions on the basis of transparent risk-benefit analyses.

Assets include patents, trademarks, expertise, lists of customers, subcontractors or suppliers, market information, technical or business practices, commercial offers and technical studies, and more generally any data or information to which associates have access in the performance of their duties.

The integrity of TOGA.SAS' business partners, among others, must therefore be verified in accordance with the relevant rules and practices.

Associates are not permitted to use the Group's assets for personal, illegal or unlawful purposes. This does not include items made available to them in the course of their duties or benefits in kind granted in accordance with applicable regulations.

Similarly, the name of the company or the brands held by it may not be used by an associate for personal purposes, particularly on social networks or on the Internet. In no case may they speak in the name and on behalf of the company if they have not been expressly authorized to do so by management.

12. HEALTH AND SAFETY IN THE WORKPLACE - ANTI-DISCRIMINATION AND ANTI-HARASSMENT - DISABILITY

TOGA.SAS guarantees adequate working conditions for its employees, including health and safety, who have a duty to contribute to these conditions by complying with the relevant company rules.

The Group guarantees its associates and stakeholders a working environment that excludes any discrimination based on gender, sexual orientation, ethnic origin or religion, the status of employee representative, the exercise of a trade union mandate, political opinions, disability, age or any other offensive physical, verbal or visual behavior.

All forms of harassment are prohibited and punished in accordance with the national laws in force.

TOGA.SAS aims to treat all its associates with respect and fairness and to promote equal opportunities in all aspects of employment.

Each employee must therefore respect the safety, rights and opinions of their colleagues as well as their cultural or specific characteristics. Furthermore, TOGA.SAS expects its managers to respect gender equality in the workplace.

TOGA.SAS does not use any form of forced labor. In accordance with international conventions, TOGA.SAS does not use child labor.

TOGA.SAS offers its associates training opportunities that are specially adapted to their field of activity and requirements.

TOGA.SAS respects the privacy of its associates and protects their personal data. The Group pursues an active policy in the area of disability, in particular by encouraging the employment and integration of disabled workers and by providing support for people who become disabled during their working lives.

13. ENVIRONMENTAL PROTECTION - SOCIAL RESPONSIBILITY

The Group is committed to preserving natural and energy resources, reducing the production of waste and harmful emissions into the air and water, and fighting against climate change. This necessarily implies compliance with the legal provisions in force concerning environmental protection.

14. COMMUNICATION WITH THIRD PARTIES: THE MEDIA, SOCIAL NETWORKS, INVESTORS, ANALYSTS & AUTHORITIES

All communications with these external parties must be accurate and comply with legal and policy requirements.

To ensure consistency, truthfulness of communications and compliance with legal requirements, only associates specifically authorized by senior management may make statements and respond to requests for information from the media, investors, analysts, regulators and other authorities. These same individuals are the only ones authorized to delegate this authority.

Associates are strictly prohibited from creating company pages or accounts on the Internet, using company logos and speaking in the name of and on behalf of the company without specific authorization from senior management.

15. IMPLEMENTATION

All TOGA.SAS associates are required to conduct themselves in accordance with this Code of Ethics.

Management has a special role to play in this respect, namely to set an example. As contact persons, they answer all questions concerning the principles of conduct and ensure that employees are sufficiently informed about the values of TOGA.SAS, particularly in their area of responsibility.



From the first pilot that we honor, to this new generation that keeps on fighting

Each associate may contact their human resources department if they have any questions about this policy.

It is the responsibility of each associate to immediately report to their supervisor any legal violations or breaches of TOGA.SAS' rules that come to their attention. Such reports must be made in good faith and properly documented. All notifications of suspected violations will be treated with the utmost seriousness and confidentiality, in particular in the context of the reporting procedure described below.

No retaliation, harassment, or threats will be made against the authors of such reports, and their identity will be kept confidential to the extent permitted by law.

Our business partners will be informed of this ethical charter. They will also be expected to behave fairly, with integrity and loyalty, according to the principles described, or else they will no longer do business with the group.

16. REPORTING PROCEDURE

TOGA.SAS encourages its associates to express their views, defend their opinions and report unacceptable behavior or requests.

The normal channel for raising such concerns is through direct or indirect management.

Nevertheless, any employee who considers that reporting to the line manager may present difficulties or may not result in appropriate follow-up, has the option of referring the matter to the Group Compliance Officer, a function performed by the Group's General Secretary or, failing that, the Chief Executive Officer.

This procedure is also open to external and occasional associates of the company.

The Compliance Officer, or failing that, the Chief Executive Officer, may be notified. In this context, the author of the report must provide the facts, information or documents, in whatever form or on whatever medium, to support the report.

The author of the report must also provide his or her contact details (telephone number, e-mail address, etc.) so that, if necessary, an exchange can be made with the Compliance Officer or, failing that, the Chief Executive Officer.

The Compliance Officer, or failing that, the Chief Executive Officer, will inform the author of the alert within 5 working days of receiving his request and will inform him of the foreseeable time required for its examination as well as the methods by which the author will be informed of the consequences of the alert.

During the verification operations, the principles of confidentiality and presumption of innocence will be respected. The identity of the perpetrator, the facts and the persons concerned by the alert will be kept strictly confidential. .

All investigations will be conducted in accordance with the law. During the course of the investigation, everyone will be expected to cooperate fully and provide information and documents upon request.

The potential respondent will be informed of the nature of the allegations against them, but will not be informed of the identity of the reporter. Information may not be provided immediately if it is necessary, for example, to verify the facts, preserve evidence or refer the matter to the appropriate authorities.

Any information provided will be shared only with the people who have a need to know in order to ensure that the report is processed and/or appropriate action is taken. These individuals will be bound by an obligation of confidentiality.

Subsequently, the author of the alert, as well as the persons concerned by it, will be informed in writing of the closure of the verification operations and the admissibility of the alert.

It is advisable to refer to the anti-corruption Code of Conduct, which describes the reporting procedure and its implementation in greater detail.

It should be noted that the entire reporting system is optional. No sanction or consequence will be taken against an associate who does not make use of it.

Nevertheless, this procedure must be used in good faith and for the sole purpose for which it is intended. Any non-conforming use may be sanctioned by the company and lead to legal proceedings. .

17. PENALTIES

The various principles set out in this Ethics Charter are binding insofar as failure to comply with them may result in disciplinary action, as provided for in the internal regulations of the Group's various subsidiaries, up to and including termination of the employment contract, in accordance with local legislation and applicable collective agreements, independently of any civil and criminal proceedings that may be instituted in respect of the infringements observed. Guidelines with detailed instructions may be issued if necessary.

18. IMPLEMENTATION AND MODIFICATION OF THE ETHICS AND BUSINESS CHARTER

This Ethics and Business Charter is an addition to the internal regulations and is therefore binding on Group Employees. It may be amended in order to adapt to changes in regulations.

In accordance with the provisions of Articles L. 1321-4 and R. 1321-1 et seq. of the French Labor Code, this document has been submitted to the relevant employee representative bodies for their opinion and has been brought to the attention of any person having access to the workplace or to the premises where employees are hired.

It comes into force on June 22, 2022.

The procedure described above applies only to French companies and must be adapted to the local regulations applicable to each Group subsidiary.

Signed in Saint Jean,
June 14, 2022

Signature of Founder and General Manager

Signature of Founder and CEO



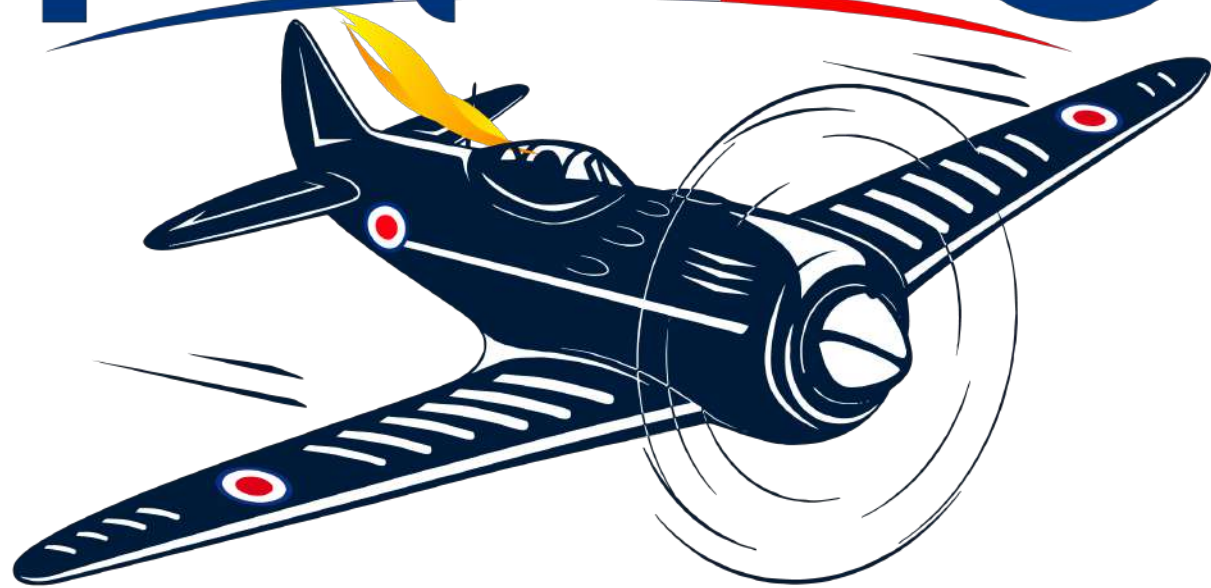
Remerciements

Nous remercions toutes les personnes qui ont permis que ce beau projet prenne vie et toutes les équipes de TOGA qui font chaque jour de leur mieux pour que nous allions ensemble, plus loin.

Nous serons toujours à TOGA !!



TOGA.SAS



La bière des aviateurs

Escadrille

