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Code of Ethics

Code of Ethics – what is it?

The ethical code is an identity card of values and norms that Tagra formulated to ensure high ethical conduct.

The ethical code defines rules of conduct and actions, in a clear and precise manner, designed to guide and instruct all the company employees in relation to the desired behavior in the various working situations.

The code is based on the company's five core values, and relates to all areas of activity in the company integrating the network of relationships within the company, with customers, suppliers and the environment.

The code reflects the types of significant dilemmas that occur on a daily basis during our work life and provides a tool to aid employees and managers in coping with dilemmas that require decision making, in order to maintain the high ethical standards that we all share.

The code is an internal document for Tagra's company and is not a means for acquiring rights or remedy to any person or other party. The code is not part of a business agreement or of the company's contacts and will not change the employment status of anyone.

The code is not a substitute for laws, procedures and work instructions or personal judgment, but rather is to be used as an additional stratum of principles and moral values.

The purpose of the Code

- To define a system of unified and common standards for all the workers, contributing to a feeling of belonging and for personal and organizational growth.
- To contribute to fostering a culture based on integrity, fairness and social responsibility.
- To aid in setting standards of higher ethical behavior.
- To bring awareness to the ethical risks at work.
- To instruct how to cope with ethical dilemmas.

We believe that each and every one of us sets a personal example to the application of high ethical rules that is the cornerstone of Tagra. If you have any suspicion of ethical rules being broken you must report to the ethics commissioner, Ronen Roshkin, by telephone: 04-865-6454 or by email Ronenr@tagra.com .

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Company Values

Customer Satisfaction – We believe that customer satisfaction is the core essence of our establishment and the source of Tagra's growth. Open dialogue and full transparency are the basis of authentic mutual cooperation that will result in achieving our goals and success.

Social commitment – We believe that our employees are the company's biggest asset and are the key to our success, strength and growth. We relate to our employees, customers and surroundings with respect and sensitivity and believe that this sense of belonging, attendance and true involvement forms the basis of all relationships, business or personal.

Professionalism – We strive to be professional in all professional areas, with strict adherence to efficiency, quality and strive to always improve and excel.

Fairness – We believe in building a mutual relationship of trust with our workers, customers and partner organizations, founded on mutual respect and dignity. We believe this transparency is the key component in creating credibility and building relationships of trust.

Challenges – We have etched into our banner the values of innovation, creativity, and ground-breaking. Our employees are encouraged to initiate new ideas in all areas of activity. Our innovation is the basis of our customer satisfaction.

Tagra - Employees Relations

- **Protection of human rights –** We are committed to respecting and promoting the subject of human rights and acting in accordance with basic laws of human dignity, independence and freedom of occupation. Our actions are framed by the protection of workers' rights, as derived in its entirety from required work laws, protective laws, group agreements, social laws, personal agreements, regulations and different rules.
  We comply with the fundamental Conventions of the International Labor Organization (ILO) regarding Child labor and forced labor, the right to organize and collective bargaining, promotion of cultural diversity, women's rights, respect for the right of people using their natural resources and the right to health.

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- **Safe and hygienic work conditions –** We, Tagra's employees and those who work for Tagra, have the right to work in a healthy, safe and secure environment.
  Safety at work is dependent on us all.

- **Culture Diversity –** The diversity of culture possessing different talents in our work force strengthens our creativity and helps us to develop and market relevant products. It is the policy and practice of Tagra to provide all employees and applicants for employment with equal employment opportunities.

- **Harassment, sexual harassment and intimidation –** Every one of us has the right to be respected. At Tagra this principle is the essential path to our activity. Tagra prohibits conduct that constitutes, or could lead or contribute to Harassment, sexual harassment and intimidation.

Business Obligation

- **Safety and Quality –** Our products' safety and quality are of paramount importance wherever we do business. The higher implementation, quality and safety of our products is what demonstrates our delivery and our respect towards our consumers, maintaining their trust in us, elevating the reputation of our brands and promising the continuity of our customer's satisfaction. We are committed to marketing products whose benefit and safety are proved and ensured by the strictest inspection checks. Every Tagra employee involved in the development, production, marketing, and sales of the products strives to reach absolute quality of the product, from concept to product use.

- **Innovation and Professionalism –** We are working tirelessly to be an innovative driving force in services and products that we provide to our customers.
- **Confidential information and guarding details –** Information is a valued commodity. Transfer of inside information without permission can cause loss of value and harm Tagra and its customers. It is up to all of us to ensure that internal information will be protected, with strict adherence to the company rules. To those of us who have access to confidential information belonging to business partners – it is our duty to guard it from exposure.
  Tagra is obligated to respect the confidential personal information of everyone it has connections to, customers, employees, consumers, and business partners. Tagra obtains and stores only details essential to the efficiency of its activities.

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- **Choice of Suppliers -** We are obligated to choose our suppliers based on business consideration and interests and without bias.
  Suppliers who are in a business relationship with Tagra are required to:
  - Comply with applicable regulations and laws in all countries in which they operate.
  - Avoid any type of forced labor and children labor.
  - Operate an internal mechanism to prevent corruption and conflicts of interests.
  - Implement policies to maintain the health and safety of their employees by providing a safe work environment while complying with all applicable regulations and laws.
  - Maintain a safe and healthy work environment that respects the employees.
  - Ensure equal treatment for all employees and prohibit any manifestation of violence or discrimination in recruitment and employment processes.
  - Manage their activities while complying with the applicable standards for maintaining the quality of the environment, initiate actions to promote the protection of the environment.
  - Commit to provide all the information that will be required for the purpose of the supplier assessment according to various criteria such as the quality of the service, environmental protection, provision of social conditions, etc.

- **Fairness of competition –** We are obligated to behave with respect and integrity towards our business competitors.

- **Conflict of Interests -** We are obligated not to take advantage of private goals and business opportunities that come our way through the framework of work. We insist not to mix work connections with competitors or to carry out acts that could harm the company.

- **Receiving gifts/bribery –** We are obligated not to accept gifts from customers and suppliers, except those gifts that have a low, symbolic value. If there is suspicion of a case of fraud, one must directly inform the financial director, who is responsible for handling the matter.

- **Taxes –** Tagra strictly adheres to following the tax laws accordingly and pays its taxes in full to local and state financial authorities, as required by law.

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- **Company Representation –** The good name of Tagra is dependent on the behavior of each one of us.

Tagra - Environment Relations

- **Responsibility to the environment –** Tagra is committed to protecting the environment and makes efforts in reducing our environmental footprint. Many activities connected to bringing our products to market have a direct impact on the environment. The responsibility to try to lessen that impact as much as possible falls on each one of us. Every small step is important.
  It is our duty to leave the earth as we found it. We must return to nature what it has given us.
  Each employee is responsible for taking measures to reduce the impact of Tagra activities on the environment.
  Tagra attributes special importance to the preservation of the environment and biodiversity at all levels of the production process and the product life cycle, starting from the supply chains of the raw materials, through the selection of the storage containers, and ending with the recycling of packaging. All this in cooperation with our suppliers.
  Tagra is committed to reducing greenhouse gas emissions.
  We consider it positive to conduct a dialogue and implement best practices in relation to saving water, electricity, or paper, and making sure to recycle.

- **Community Involvement –** We see ourselves as an inseparable part of the Israeli community and in response we are active in the fields of education, science, and quality of the environment. Tagra is cultivating and encouraging social involvement of our employees and their contribution to Society.

Ron Folman,
CEO
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