

New Earth Solutions Group Ltd's policy is that the affairs of the company are conducted at all times in accordance with all applicable laws and regulations under which we operate and in accordance with high ethical standards. All directors, senior executives and other employees are expected to act lawfully, in a professional manner and with the utmost integrity in their dealings with our shareholders, customers, suppliers, advisers and regulators, competitors, the community and each other, striving at all times to enhance the reputation and performance of the Company.

1 ETHICAL CONDUCT OVERVIEW

All New Earth Solutions Group Ltd's employees understand that ethical conduct is a fundamental part of their duty to our shareholders, customers, suppliers, advisers and regulators, competitors, the community and fellow employees.

Ethical behaviour in business, personal and community conduct, extends beyond the duties imposed by laws or regulations and clearly includes:

- honesty and loyalty in dealings with the company and fellow employees;
- scrupulous avoidance of deceptive or "sharp" practices or dishonourable conduct which would reflect unfavourably on New Earth Solutions Group Ltd;
- avoidance of the temptation to pursue personal gain or advantage in conflict with the interests of the company;
- striving to exercise sound business judgement, while providing the highest possible standard of service to our customers;
- the proper use of the company's resources and information.
- New Earth Solutions Group Ltd aim to comply with and support the Composting Industry 'Code of Practice'.

By strict compliance with local laws and regulations and observance of these principles we will demonstrate that we are aware of our responsibilities as a corporate citizen wherever we operate.

2 ENVIRONMENTAL POLICY

New Earth Solutions Group Ltd believes that environmental management is among the highest corporate priorities and environmental responsibility is accepted as an integral part of the company's operations.

New Earth Solutions Group Ltd is committed to reduction of waste at source, recycling and other responsible methods of waste management and to fully comply with all related legislation and regulation.

New Earth Solutions Group Ltd will ensure that its employees are:

- well informed about relevant environmental issues;
- familiar with and conform to company environmental policy;
- free to communicate their concerns about policy and performance to responsible management.

3 OCCUPATIONAL, HEALTH AND SAFETY POLICY

New Earth Solutions Group Ltd is committed to maintain and provide as far as practicable, a safe and healthy working environment conducive to job satisfaction and productivity.

The company will fully comply with all relevant occupational health and safety laws and regulations and is committed to ensure that everything practical is done to prevent injury from unsafe practices, machinery or harmful elements in the working environment.

To ensure the successful implementation of this policy employees are to comply with workplace safety policies and are encouraged to actively participate in ensuring the safety of their workplace.

4 EMPLOYEE RELATED ISSUES

New Earth Solutions Group Ltd believes that its people are an important asset and is committed:

- to ensure that any agreements with employees are adhered to;
- to ensure that employees receive fair and competitive remuneration and advancement based on abilities, performance, skills and qualifications; and
- to provide the training and development necessary to realise mutually beneficial individual and company goals.

New Earth Solutions Group Ltd's policy is to comply fully with all relevant legislation and support the principle of equal employment opportunity to all employees regardless of race, colour, nationality, religion, sex, age, disability or marital status.

As individuals and as employees of New Earth Solutions Group Ltd, we are aware of, and seek to eliminate, any barriers that may interfere with the achievement of this policy.