



Employee Reporting Policy

SCOPE

Alliance One International, Inc., its subsidiaries and affiliates.

PURPOSE

This policy statement has been designed to encourage all Alliance One International, Inc. (the “Company”) employees to report any genuine concerns of wrongdoing on the part of the Company, its employees or agents, and to provide employees with a reliable means of doing so. It also summarises the procedures that management will adopt when investigating these reports.

POLICY

It is the policy of the Company that all Alliance One employees are encouraged to report genuine concerns of wrongdoing on the part of the Company, its employees or agents, and to provide employees with a reliable means of doing so while at the same time ensuring against retaliation for such reporting.

- **Reportable Matters**

Reportable matters include but are not limited to the following:

- improper or fraudulent financial reporting
- theft
- improper use of company resources
- serious violations of :
 - Company policy & procedures
 - the Code of Business Conduct
 - the law of any relevant country.

- **Reporting Procedure**

Normally, an employee should report such issues to his or her supervisor or to the manager of the employee’s operating unit. However, in instances where there may be a conflict of interest or if the individual feels uncomfortable with the normal lines of communication, the employee may contact a member of the area, regional or divisional management or a member of the Company’s Management Board or the Company’s Compliance Officer.

- Confidentiality and Investigation

Management has a responsibility to treat any information seriously and should take all reasonable steps to ensure that the identity of the individual reporting an issue of concern remains confidential. Management will ensure that all matters reported are referred to the Compliance Officer who will thereafter conduct an appropriate investigation. All reasonable care will be taken in dealing with suspected misconduct to avoid premature action, baseless allegations and violations of any legal rights.

- Retaliation

Retaliation in any form against an employee following the reporting requirement of this policy is expressly prohibited and if any employee has been subjected to harassment or retaliation, or if an employee believes that the reported matter has been improperly dealt with, the employee should directly contact either the Compliance Officer or the Chairman of the Audit Committee of the Company's Board of Directors.

Dissemination of Policy

It is important that proper communication of this policy is assured. It should be placed at each Company facility on a notice board in full view of all employees and otherwise appropriately distributed to all other relevant persons.

Implementation and Administration

This Policy shall be implemented and administered by the Compliance Officer of AOI.

Revision Date and Destruction Date

This Policy will be destroyed upon revision and implementation, if any, of a replacement policy.

Distribution

Enterprise-wide