



Employee Reporting Policy

This policy statement has been designed to require all employees of Alliance One International, Inc. (the “Company”), its subsidiaries and affiliates 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 summarizes the procedures that management will adopt when investigating these reports.



Corporate Compliance Office

+1 919 379 4300

Compliance@aointl.com

Alliance One International, Inc.
8001 Aerial Center Parkway
Post Office Box 2009
Morrisville, NC 27560
United States
www.aointl.com

SCOPE

Alliance One International, Inc., its subsidiaries and affiliates (collectively, “Alliance One”).

POLICY

It is the policy of the Company that all Alliance One employees are required 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
- violations of :
 - Company policy & procedures
 - the Code of Business Conduct
 - the law of any relevant country.

- Reporting Procedure

Employees have several options for reporting issues. An employee may choose to report such issues to his or her supervisor or to the manager of the employee’s operating unit. If there is 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. Employees are also authorized to directly contact the Company’s Chief Compliance Officer or the Chairman of the Audit Committee. Additionally, the Compliance Helpline, which is maintained by an independent third party, is available to anyone who needs to report an issue, and the employee may report such issue anonymously if he or she prefers.

- 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 Chief 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. Refer to the *Global Internal Investigations Policy*.

- **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 Chief Compliance Officer or the Chairman of the Audit Committee of the Company's Board of Directors. For more information on retaliation, refer to the Company's *Non-Retaliation Policy*.

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 Chief 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