

CODE OF CONDUCT AND ETHICS FOR SENIOR FINANCIAL OFFICERS

INTRODUCTION

This Code of Conduct and Ethics for Senior Financial Officers (“Code of Conduct and Ethics”) has been adopted by the Board of Directors of the Company to promote honest and ethical conduct, proper disclosure of financial information in the Company’s periodic reports, and compliance with applicable laws, rules, and regulations of the NYSE American Company Guide (“NYSE American”) and the Securities and Exchange Commission (“SEC”) by the Company’s senior officers who have financial responsibilities.

APPLICABILITY

As used in this Code of Conduct and Ethics, the term Senior Financial Officer means the Company’s Chief Executive Officer, Chief Financial Officer, Principal Accounting Officer, Controller, or persons performing similar functions (each a “Senior Financial Officer”).

PRINCIPLES AND PRACTICES

In performing his or her duties, each of the Senior Financial Officers must:

- Maintain high standards of honest and ethical conduct and avoid any actual or apparent conflict of interest as defined in the NYSE American and the rules and regulations of the SEC, and any Company Conflicts of Interest and Code of Ethics Policy, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Report to the Audit Committee of the Board of Directors promptly any conflict of interest that may arise and any material transaction or relationship that reasonably could be expected to give rise to a conflict;
- Provide, or cause to be provided, full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files with, or submits to, the SEC and in other public communications;
- Comply and take all reasonable actions to cause others to comply with applicable rules and regulations of the NYSE American and the SEC; and
- Promptly report violations of this Code of Conduct and Ethics to the Company’s Audit Committee.

WAIVER

Any request for a waiver of any provision of this Code of Conduct and Ethics must be in writing and addressed to the Chairwoman of the Board of Directors or the Company’s General Counsel. Any waiver of this Code of Conduct and Ethics will be subject to approval by the Board of Directors and subject to disclosure to the extent required by applicable rules of the SEC and the NYSE American.

COMPLIANCE AND ACCOUNTABILITY

The Audit Committee will at least annually assess compliance with this Code of Conduct and Ethics and the performance of the Senior Financial Officers, and report material violations to the Board of Directors, and recommend to the Board appropriate action.

This Code of Conduct and Ethics shall be posted on the Company’s website at www.seaboardcorp.com.