

COFFEE HOLDING CO., INC.
CODE OF CONDUCT AND ETHICS

Introduction

This Code of Conduct and Ethics (the “Code”) embodies the commitment of Coffee Holding Co., Inc. and its subsidiaries and affiliates (the “Company”) to conduct our business in accordance with all applicable laws, rules and regulations and the highest ethical standards. All employees and members of our Board of Directors are expected to adhere to those principles and procedures set forth in this Code that apply to them.

For purposes of Section 406 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder, Section I of this Code shall be our code of ethics for our principal executive officer, principal financial officer, principal accounting officer or controller, and any person performing similar functions (collectively, the “Senior Executive and Financial Officers”). Each employee and director of the Company should also read and be familiar with this Code in order to comply with those principles and procedures set forth in the Code.

SECTION I

A. General

The policy of the Company is to comply with all laws governing its operations and to conduct its affairs in keeping with the highest moral, legal and ethical standards. In particular, Senior Executive and Financial Officers hold an important and elevated role in maintaining a commitment to (i) honest and ethical conduct, (ii) full, fair, accurate, timely and understandable disclosure in the Company’s public communications, and (iii) compliance with applicable governmental rules and regulations. Accordingly, the Company has adopted this Code. This Code shall be approved initially by the Board of Directors of the Company and thereafter periodically by the Audit Committee of the Board of Directors (the “Audit Committee”) and disbursed to the public by means of one of the methods described in the rules and regulations promulgated by the Securities and Exchange Commission (the “SEC”). This Code clarifies the Company’s rights and expectations as an employer but does not create any express or implied contractual rights for employees.

B. Honest and Ethical Conduct

Employees and directors are expected to exhibit and promote the highest standards of honest and ethical conduct, by, among other things, their adherence to the following policies and procedures:

- They shall engage in only honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

- They shall inform the Company's Executive Vice President-Operations of (a) any deviations in practice from policies and procedures governing honest and ethical behavior that comes to their attention or (b) any material transaction or relationship that comes to their attention that could reasonably be expected to create a conflict of interest.
- They shall respect the confidentiality of information acquired in performance of one's responsibilities and shall not use confidential information for personal advantage.
- Senior Executive and Financial Officers shall demonstrate personal support for the policies and procedures set forth in this Code through periodic communications reinforcing these principles and standards throughout the Company.

C. Financial Records and Periodic Reports

The Company is committed to full, fair, accurate, timely and understandable disclosure in reports and documents that it files with, or submits to, the SEC and in other public communications made by the Company. In support of this commitment, the Company has, among other measures, (i) designed and implemented disclosure controls and procedures (within the meaning of applicable SEC rules) and (ii) required the maintenance of accurate and complete records, the prohibition of false, misleading or artificial entries on its books and records, and the full and complete documentation and recording of transactions in the Company's accounting records. In addition to performing their duties and responsibilities under these requirements, all employees involved in the Company's SEC reporting process, including each of the Senior Executive and Financial Officers, will establish and manage the Company's reporting systems and procedures with due care and diligence to ensure that:

- Reports filed with or submitted to the SEC and other public communications contain information that is full, fair, accurate, timely and understandable and do not misrepresent or omit material facts.
- Business transactions are properly authorized and completely and accurately recorded in all material respects on the Company's books and records in accordance with generally accepted accounting principles and the Company's established financial policies.
- Retention or disposal of Company records is in accordance with applicable legal and regulatory requirements.

D. Compliance with Applicable Laws, Rules and Regulations

All employees and directors will comply with all applicable governmental laws, rules and regulations, and the Company's Senior Executive and Financial Officers will establish and maintain mechanisms to:

- Monitor compliance of the Company's finance organization and other key employees with all applicable federal, state, local and foreign statutes, rules, regulations and administrative procedures.
- Identify, report and correct any detected deviations from applicable federal, state, local and foreign statutes, rules, regulations and administrative procedures.

SECTION II

A. Corporate Opportunities

Employees and directors owe a duty to the Company to advance the Company's legitimate business interests when the opportunity to do so arises. Employees and directors are prohibited from using corporate property, information or position for personal gain or competing with the Company. Employees and directors are also prohibited from directing or using a third party to accomplish the improper usurpation of corporate opportunities.

Sometimes the line between personal and Company benefits is difficult to draw, and sometimes both personal and Company benefits may be derived from certain activities. The only prudent course of conduct for our employees and directors is to make sure that any use of Company assets that is not solely for the benefit of the Company is disclosed and approved in advance by the Company in accordance with legal corporate standards and guidelines. When such an occasion does arise, the employee or director shall report the situation to the Company's Executive Vice President-Operations.

B. Confidentiality

In carrying out the Company's business, employees and directors often learn confidential or proprietary information about the Company, its customers, prospective customers or other third parties. Employees and directors must maintain the confidentiality of all information so entrusted to them, except when disclosure is authorized or legally mandated. Confidential or proprietary information includes, among other things, any non-public information concerning the Company, including its businesses, financial performance, results or prospects, and any non-public information provided by a third party with the expectation that the information will be kept confidential and used solely for the business purpose for which it was conveyed.

C. Fair Dealing

The Company has a history of succeeding through honest business competition. We do not seek competitive advantages through illegal or unethical business practices. Each employee and director should endeavor to deal fairly with the Company's customers, vendors, service

providers, suppliers, competitors and employees. No employee or director should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any unfair dealing practice.

D. Protection and Proper Use of Company Assets

All employees and directors should protect the Company's assets and ensure their efficient use. All Company assets should be used for legitimate business purposes only. The Company assets include, but are not limited to, all property, equipment, products and other tangible assets, and all proprietary information such as trade secrets, patents, trademarks, and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. As noted above, the only prudent course of conduct for our employees and directors is to make sure that any use of Company assets that is not solely for the benefit of the Company is disclosed and approved beforehand by the Company in accordance with corporate legal standards and guidelines. When such an occasion does arise, the employee or director shall report the situation to the Company's Executive Vice President-Operations.

E. Workplace Environment

In order to maintain a productive, safe and respectful environment, employees are required to adhere to the following policies and procedures:

- They shall not solicit, offer or accept bribes or kickbacks either directly or indirectly.
- They shall report to work in proper condition to perform their duties, free from the influence of alcohol or illegal drugs.
- They shall respect the diversity of all employees and directors and not engage in wrongful discrimination or harassment.
- They shall maintain a safe and healthy workplace for all employees by following safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions.

SECTION III

A. Reporting Concerns

Employees and directors of the Company are encouraged to and should strive to identify and raise potential issues before they lead to problems, and should ask about the application of this Code whenever in doubt. Any employee or director who becomes aware of any existing or potential violation of this Code should promptly notify the Company's Executive Vice President-Operations. The Company will take such disciplinary or preventive action as it deems appropriate to address any existing or potential violation of this Code brought to its attention.

Retaliation against any employee or director, who, in good faith, reports a concern to the Company about illegal or unethical conduct, or a violation of this Code, will not be tolerated under any circumstances.

Any questions relating to how these policies should be interpreted or applied should be addressed to and brought to the attention of your supervisor or the Company's Executive Vice President-Operations.

B. Administration

This Code shall be administered and monitored by the Company's Executive Vice President-Operations. The Audit Committee shall have the ultimate responsibility for ensuring compliance with this Code.

The Company's Executive Vice President-Operations will handle day-to-day compliance matters, including:

- Receiving, reviewing, investigating and resolving concerns and reports on the matters described in this Code;
- Interpreting and providing guidance on the meaning and application of this Code; and
- Reporting periodically and as matters arise to the Audit Committee on the implementation and effectiveness of this Code and other compliance matters, and recommending any updates or amendments to this Code that he or she deems necessary or advisable.

The Company's Executive Vice President-Operations may seek the advice of the Audit Committee as to interpretation of this Code.

C. Accountability

Adherence to the Code of Conduct and Ethics is mandated. Directors, officers, and employees will be held accountable to the standards and guidelines of this Code. If an employee violates this Code, Company imposed sanctions could result, including dismissal for cause.

D. Waivers of This Code

Generally, waivers of this Code will only be granted under extenuating circumstances. Any employee or director who believes that a waiver may be called for should discuss the matter with the Company's Executive Vice President-Operations. Waivers for executive officers (including Senior Executive and Financial Officers) or directors of the Company may be made only by the Audit Committee or the full Board of Directors and shall be promptly disclosed to the Company's shareholders within five (5) days in SEC Form 8-K in compliance with the applicable rules and regulations. Any other waiver must be approved by the Company's Executive Vice President-Operations.

E. Availability

The Company shall post on its Internet website the text of the Code of Conduct and Ethics, with its provisions that apply to the Company's Senior Executive and Financial Officers and disclose, in its annual report, its Internet address and the fact that the Code has been posted therein. Modifications and alterations to the Code shall be promptly updated on the Internet website as required by applicable rules and regulations.