



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

P-03-34

Effective as of: 31-03-2023

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1. OBJECTIVE

This Transparency and Business Ethics Program (hereinafter the Manual) of **Comestibles Aldor S.A.S.**, is issued because on February 2, 2016, Law 1778 of 2016 was sanctioned, through which rules were stipulated to define the responsibility of legal entities for acts of corruption and transnational bribery. This law, in its article 23, stipulates the obligation to issue policies and procedures of transparency and business ethics in order to combat corruption and transnational bribery through the identification, evaluation, control and monitoring of the associated risks.

By virtue of the foregoing, on July 25, 2016, the Superintendency of Companies issued Resolution 100-002657, which, through its first article (1°) obliges us to adopt a transparency and business ethics program in accordance with the criteria set forth by the Superintendency of Companies.

Thus, this Manual establishes the principles, rules and policies that will guide the behavior and activities of all employees of **Comestibles Aldor S.A.S.** and its related companies in Colombia and abroad. The objective is the development of a transparent and ethical culture, avoiding situations that may affect the interests of the Company and its related parties, ensuring compliance with the rules aimed at preventing and detecting the risk of money laundering, financing of terrorism and the risk of corruption, transnational bribery and in general determining the guidelines for good conduct, both in relation to its employees and its related parties through any kind of legal relationship, including suppliers, contractors, customers, unions, government and community; In such a way that those involved at all levels have a guide for action in their work that serves as a framework for decision making, and that constitutes a Manual of Conduct for all persons and stakeholders involved.

This Manual seeks to direct the actions to the realization of the necessary efforts to exercise control in all operations and businesses under its responsibility, ensuring compliance with the controls defined so that the culture of self-control and self-management is radiated throughout the organization, each action should be aimed at achieving the mission and vision, and to strengthen the corporate values of **Comestibles Aldor S.A.S.**

Failure to comply with the provisions of this Manual constitutes serious misconduct, and shall be considered just cause for termination of the employment contract. All employees have the obligation to inform the Compliance Officer and the Human Resources Director in a timely manner of any case of non-compliance with this Manual or the legal regulations in force by any member and/or associate of **Comestibles Aldor S.A.S.**

Elaborated:

Carolina Rodríguez
Compliance Officer

Reviewed:

Juan Fernando Herrera
Head of Internal Control

Approved:

Diego Soria
Chief Financial and Administrative Officer

Upon joining the company, each employee will be given a printed or electronic copy of this Manual, likewise, when any legal act is perfected with a contractor or supplier that legally binds him/her with **Comestibles Aldor S.A.S.** Such delivery will be perfected with the signature of the proof of receipt of such copy, the employee or contractor accepts that it is his/her obligation to know, understand and abide by this Manual in its entirety.

Additionally, to make it known to the general public, it will be published in the company's official media.

2. SCOPE

This Manual is for all employees of **Comestibles Aldor S.A.S.**, as well as for companies linked to Aldor in Colombia and abroad through any kind of legal relationship, including suppliers, contractors, customers, unions, government and community.

It shall be understood that each of the obligations or prohibitions contemplated in this Manual shall be part of the contractual obligations, in accordance with Law 1778 of 2016 and Resolution 100- 002657 of 2016 issued by the Superintendence of Companies and numeral one (1) of Article 58 of the Substantive Labor Code. The violation of any of the provisions of this Manual shall be qualified as serious misconduct for all purposes established in the Substantive Labor Code.

Likewise, **Comestibles Aldor S.A.S.** reserves the right to file civil or criminal actions, as appropriate, against those persons related to the scope of this document in those events in which the breach of any of the provisions contained in this Manual causes damages to the company.

3. RESPONSIBILITIES

Ethics Committee: Present to the Shareholders' Meeting at the ordinary meeting an Annual Report on the progress and development of Corporate Social Responsibility policies; in which it attests to compliance with the obligations set forth in Article 23, of Law 1778 of February 2, 2016; that is, the progress in compliance with:

- a) Transparency and business ethics programs.
- b) Internal anti-corruption mechanisms.
- c) Internal audit mechanisms and standards.
- d) Promotion of transparency.
- e) Mechanisms for the prevention of the conducts mentioned in article 2 of the present law.

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Carolina Rodríguez
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Chief Financial and Administrative Officer

4. DEFINITIONS

Shareholders:	Those individuals or legal entities that have made a contribution in money, work or other assets that can be valued in money to Comestibles Aldor S.A.S. in exchange for quotas, interest shares, stocks or any other form of participation contemplated by Colombian laws
Senior Management:	They are the natural or legal persons, designated in accordance with the bylaws or any other internal provision of Comestibles Aldor S.A.S. and the Colombian law, as the case may be, to manage and direct the legal entity, whether they are members of collegiate bodies or individuals.
Compliance Audit:	It is the systematic, critical and periodic review of the proper implementation of the Business Ethics Program contained
Self-control:	It is the willingness of the employer and the managers to detect, control and efficiently and effectively manage the risks to which the company is exposed.
Final Beneficiary:	Is the natural person(s) who ultimately owns or controls a customer or the natural person on whose behalf a transaction is conducted. It also includes the person(s) exercising effective and/or ultimate control, directly or indirectly, on a legal person or other unincorporated structure. The Beneficial Owners of the legal entity are the natural person Shareholders.
Critical charges:	Are those that due to their activities involve possible risks in terms of LAFT/CO/SO.
Complaints channel:	It is a tool that allows employees and stakeholders related to ALDOR to confidentially report suspected misconduct of our employees, customers and/or suppliers.
Ethics Committee:	Collegiate body composed of an odd number of members whose purpose will be to present to the Shareholders' Meeting at the ordinary meeting an Annual Report on the progress and development of Corporate Social Responsibility policies; in which the compliance with the obligations set forth in Article 23, of Law 1778 of February 2, 2016 is attested; that is, the progress in compliance with: Transparency and business ethics programs. <ul style="list-style-type: none"> · Internal anti-corruption mechanisms. · Internal audit mechanisms and standards. · Promotion of transparency.
Counterparty:	Any natural or legal person with whom the Company has commercial, business, contractual or legal ties of any kind. Among others, counterparties are the Company's associates, employees, customers, contractors and suppliers of Products.
Contractor:	It refers, in the context of a business or international transaction, to any third party that provides services to a Legal Entity or has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals who are parties to collaboration or joint venture agreements with the Legal Entity.
Conflict of interest:	Conflict of interest is defined as "the situation whereby a person, by virtue of his or her activity, is faced with different alternatives of conduct in relation to incompatible interests, none of which may be privileged in view of its legal or contractual obligations".

Elaborated:

**Carolina Rodríguez
Compliance Officer**

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Corruption (CO):	Corruption consists of the [...] abuse of positions of power or trust, for private gain to the detriment of the collective interest, carried out through offering or soliciting, delivering or receiving goods or money in kind, services or benefits, inexchange for actions, decisions or omissions
Due Diligence:	This refers to the process of constant and periodic review and evaluation that must be carried out by the Obligated Entity in accordance with the Corruption Risks or Transnational Bribery Risks to which it is exposed.
Ethics:	Ethics is the set of principles, customs and values elevated to the category of moral standards, which make coexistence possible within a Company, it is a type of knowledge that helps those who work in Comestibles Aldor SAS, to make sensible and fair decisions based on moral values. Here two lines in the field of ethics that have been gaining strength throughout history come together: prudence or wisdom and the line of justice. Prudent decisions are closely related to the theme of the ethics of responsibility; just decisions have to do with the acquisition of a certain moral level in a company; it also marks the level of moral awareness that the company must reach.
Civil servant:	Civil Servants occupy senior positions in State entities and are appointed by election or appointment.
Stakeholders	Stakeholders are considered to be all those sectors, persons, groups or organizations that in some ways are impacted or affected directly or indirectly by the activities, decisions and, in general, by the development of the Company's corporate purpose.
Confidential Information	Confidential information is considered to be any information or document to which the employees of Comestibles Aldor S.A.S. have access in the performance of their duties and/or in the provision of their services and which the Company has not classified as public. It refers, among others, to any technical, financial, accounting, strategic, corporate or commercial information, including information pertaining to production processes, auditing, business policies, information of any nature of employees or former employees, business or marketing plans, methods and processes and any information related to Comestibles Aldor SAS, present and future business operations or legal, administrative and/or commercial situations. Aldor SAS groceries financiers
Risk matrix	It is one of the instruments that allows a Company to identify, individualize, segment, evaluate and control the corruption/transnational bribery risks to which it could be exposed, according to the identified Risk Factors.
Compliance Officer:	Person appointed by the General Shareholders' Meeting, in charge of promoting, developing and ensuring compliance with the specific procedures for the prevention, updating and mitigation of ML/FT risk.
Equity:	Assets consist of the plurality of movable and immovable property, shares, participation quotas, personal rights, real rights and bank accounts that are susceptible to economic valuation.
Politically Exposed Persons (PEP):	It means politically exposed persons, that is, public officials from any nomenclature and job classification system of the national and territorial public administration, who, in the positions they hold, have, under their direct responsibility or by delegation, the general management, the formulation of institutional policies, and the adoption of plans, programs, and projects, the direct management of assets, money, or State values. This can be through expenditure management, public contracting, investment project management, payments, settlements, and administration of movable and immovable assets. It also includes Foreign PEPs and PEPs from International Organizations.

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Head of Internal Control**

Approved:

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Chief Financial and Administrative Officer**

PEP of International Organizations:	They are those natural persons who perform management functions in an international organization, such as the United Nations, the Organization for Economic Cooperation and Development, the United Nations Children's Fund (UNICEF) and the Organization of American States, among others (e.g. directors, deputy directors, members of the board of directors or any person who performs an equivalent function).
Foreign PEP:	They are those natural persons who perform prominent and outstanding public functions in another country. In particular, the following persons: (i) heads of state, heads of government, ministers, undersecretaries or secretaries of state; (ii) congressmen or parliamentarians; (iii) members of supreme courts, constitutional courts or other high judicial instances whose decisions do not normally admit of appeal, except in exceptional circumstances; (iv) members of courts or of the boards of directors of central banks; (v) ambassadors; (vi) chargés d'affaires; (vii) senior officers of the armed forces; (viii) members of the administrative, management or supervisory bodies of state-owned enterprises; (ix) members of reigning royal families; (x) prominent leaders of political parties or movements; and (xi) legal representatives, directors, deputy directors, senior management and board members of an international organization (vr.e.g. heads of state, politicians, governmental, judicial or military officials and senior executives of state-owned enterprises
Transparency and Business Ethics Program	It is the document that includes the Compliance Policy, the specific procedures in charge of the Compliance Officer, aimed at implementing the Compliance Policy, in order to identify, detect, prevent, manage and mitigate the Corruption Risks or Transnational Bribery Risks that may affect a Supervised Entity, in accordance with the Risk Matrix, and other established instructions and recommendations.
Transnational bribery (SO):	Act by virtue of which a legal person, through its employees, administrators, associates or contractors, gives, offers or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) an object of pecuniary value or (iii) any benefit or utility in exchange for that public servant performing, omitting or delaying any act related to its functions and in connection with an international business or transaction.

5. DEVELOPMENT OR CONTENT

5.1. INTRODUCTION

Comestibles Aldor S.A.S. issues this Manual, because on February 2, 2016 Law 1778 of 2016 was sanctioned, by means of which, rules were stipulated tending to define the responsibility of legal persons for acts of transnational corruption; said rule, in its Article 23, stipulates the obligation to issue rules of business ethics and transparency, combat transnational corruption with internal mechanisms of anti-corruption and auditing. By virtue of the above, the Superintendence of Companies is, last July 25, 2016 issued resolution 100-002657, which, through its first article (1°) obliges us to adopt a Business Ethics Program in accordance with the criteria set forth by the Superintendence of Companies.

<p>Elaborated:</p> <p align="center">Carolina Rodríguez Compliance Officer</p>	<p>Reviewed:</p> <p align="center">Juan Fernando Herrera Head of Internal Control</p>	<p>Approved:</p> <p align="center">Diego Soria Chief Financial and Administrative Officer</p>
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This Manual and conduct establishes the principles, rules and policies that will guide the behavior and activities of all members of **Comestibles Aldor S.A.S.** and its related companies in Colombia and abroad. The objective is the development of an ethical culture, avoiding situations that may present a conflict of interest, ensuring compliance with the rules aimed at the prevention and detection of money laundering and financing of terrorism, and in general determining the guidelines of good conduct, both in relation to its employees and its related parties through any kind of legal relationship, including suppliers, contractors, customers, unions, government and community; In such a way that those involved at all levels have a guide for action in their work, which serves as a framework for decision making, and which constitutes a Manual and conduct for all persons and stakeholders involved.

Likewise, this Manual seeks to direct the actions to the realization of the necessary efforts to exercise control in all the operations and businesses under its responsibility, ensuring compliance with the defined controls so that the culture of self-control and self-management is radiated throughout the organization, each action should be aimed at achieving the mission and vision, and to strengthen the corporate values of **Comestibles Aldor S.A.S.**

Failure to comply with the provisions of this Manual constitutes serious misconduct, and will be considered just cause for termination of the employment contract. All employees have the obligation to inform the Compliance Officer and the Director of Human Resources in a timely manner of any case of non-compliance with this Manual or the legal regulations in force by any member and/or employee of **Comestibles Aldor S.A.S.**

At the time of entry of employees hired directly or through Temporary Service Companies or subscription and/or formalization of legal relationships with customers, suppliers, contractors, a printed copy or e-mail copy of this Manual will be delivered, which will be understood to be an integral part of the employment contract or civil or commercial agreement. With the acknowledgement of receipt or the signature of the proof of receipt of such copy, the collaborator, supplier, client, contractor, accepts that it is his obligation to know, understand and abide by this Manual in its entirety. Additionally, in order to make it known to the general public, it will be published in the company's official media such as: Al día, Billboards, Aldor+(App), among others.

5.2. SCOPE OF APPLICATION

This Manual has a global scope within the company, that is, it applies to all employees of Comestibles Aldor S.A.S.; companies linked to Aldor in Colombia and abroad through any kind of legal relationship, including suppliers, contractors, customers, unions, government and community.

Elaborated:

Carolina Rodríguez
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Juan Fernando Herrera
Head of Internal Control

Approved:

Diego Soria
Chief Financial and Administrative Officer

It shall be understood that each of the obligations or prohibitions contemplated in this Manual shall be part of the contractual obligations and shall be understood as an instruction of a contractual particular nature for each of the collaborators linked through employment relationship with Comestibles Aldor S.A.S.; the foregoing, in accordance with Law 1778 of 2016 and Resolution 100-002657 of 2016 issued by the Superintendence of Companies and the first numeral (1°) of Article 58 of the Substantive Labor Manual. The violation of any of the provisions of this Manual shall be qualified as serious misconduct for all the effects established in the Substantive Labor Manual.

Likewise, **Comestibles Aldor S.A.S.** reserves the right to file civil or criminal actions, as appropriate, against those persons related to the scope of this document in those events in which the breach of any of the provisions contained in this Manual causes damages to the company.

5.3. LEGAL FRAMEWORK

- a) Inter-American Convention against Corruption of the Organization of American States, in 1997.
- b) United Nations Convention against Corruption - UNCAC - in 2005
- c) Law 1573 of August 2, 2012: Whereby the Organization for Economic Cooperation and Development ("OECD") Convention on Combating Bribery of Foreign Public Officials in International Business Transactions is approved, in 2012, adopted by the Negotiating Conference in Paris, French Republic, on November 21, 1997. This convention imposes a series of obligations to the Colombian State, among which is to complement the legal system to effectively punish natural and legal persons who incur in acts of transnational bribery.
- d) Law 1778 of February 2, 2016: Whereby rules are issued on the liability of legal persons for acts of transnational corruption and other provisions are issued in the fight against corruption.
- e) Law 1778 of 2016: it was a law promoted by the Superintendence of Companies and the Transparency Secretariat of the Presidency, which establishes an administrative sanctioning regime for natural and legal persons that participate in the conduct of transnational bribery, thus complementing the criminal type of bribery contained in the Criminal Manual. This regulation complies with one of the points contained in the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, adopted by the Negotiating Conference in Paris, French Republic, on November 21, 1997, which was approved in Law 1573 of 2012.

Elaborated:

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Approved:

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- f) Article 23, Law 1778 of February 2, 2016: The Superintendency of Companies shall promote in the legal entities subject to its oversight the adoption of:
- Transparency and business ethics programs.
 - Internal anti-corruption mechanisms.
 - Internal audit mechanisms and standards.
 - Promotion of transparency.
 - Mechanisms for the prevention of the conducts mentioned in article 2 of the present law.
- g) The Superintendency will determine the legal entities subject to this regime, taking into account criteria such as the amount of their assets, income, number of employees and corporate purpose".
- h) External Circular No. 100-000003 of July 26, 2016, Superintendency of Companies: Contains instructions and useful tools for the preparation and implementation of Transparency and Business Ethics Programs.
- i) Resolution R100-002657-16 of July 25, 2016, Superintendence of Companies: Whereby criteria are established to determine which companies must adopt the Business Ethics Programs. Likewise, a deadline is established for the adoption of the Business Ethics Programs, until March 31, 2017.
- j) Resolution R200-000558-18 of July 19, 2018, Superintendence of Companies: modified the criteria to determine which companies must adopt the Business Ethics Programs and established a new term for those covered by this measure to adopt the respective program. The companies that as of December 31 of each year comply with the mentioned criteria, will have a term of six months, that is, until June 30 of the following year.
- k) Resolution R100-006261-20 of October 2, 2020, Superintendence of Companies: Repeals Resolutions No. 100-002657 of July 25, 2016 and 200-000558 of July 19, 2018 with the purpose of changing the criteria to determine the Companies that must adopt the Transparency and Business Ethics Programs and provide clarity on the criteria stated therein. Companies that as of December 31 of each year comply with the aforementioned criteria, will have until April 30 of the following year to adopt their respective Transparency and Business Ethics Program.

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l) External Circular No.100-000011 of August 9, 2021: The integral modification to External Circular No.100-000003 of July 26, 2016, has as its main objective to deepen the administrative instructions and recommendations related to the promotion of Transparency and Business Ethics Programs, as well as internal audit mechanisms, anti-corruption and prevention of transnational bribery and corruption, in the context of Law 1778 of 2016 and Decree 1736 of 2020.

m) LAW No. 2195 OF 2022 Purpose of the law. The purpose of this Law is to adopt provisions aimed at preventing acts of corruption, to strengthen the coordination and coordination of State entities and to recover the damages caused by such acts in order to ensure the promotion of a culture of legality and integrity and to recover citizen trust and respect for the public.

5.4. OUR ORGANIZATIONAL CULTURE

5.4.1. Our Mission

To have a deep knowledge of the market in order to develop a diversified portfolio of delicious and surprising products based on our capacity for innovation.

To connect emotionally with the consumer through the **ALDOR** brand and its products, always available and within everyone's reach, in the countries defined as strategic, through our capacity for efficient execution throughout the value chain.

To build value for shareholders, customers, employees and suppliers in a responsible and sustainable manner.

5.4.2. Our Corporate Values

Based on the principles of Responsibility, Integrity and Inclusion, here are our 5 corporate values:

a. **Achievement Orientation:** At Aldor we always act for the benefit of the company's strategy; we are motivated by great, clear and concrete objectives; we plan and prioritize to achieve flawless execution; we use the resources we have efficiently; we assume risks in a responsible manner; and we propose audacious solutions.

b. **Passion:** At Aldor we take pride in our brands and work for their leadership; we are passionate about our goals; we have an optimistic and positive attitude in all circumstances; we demonstrate a high level of behavior in our daily conduct; and, we work with personal drive and dedication to achieve outstanding results.

Elaborated:

Carolina Rodríguez
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- c. Creative and innovative thinking:** At Aldor we are always convinced that there is always a new way of doing things to achieve better results; we believe that creativity is the key to generate value and is transversal to the entire organization; we constantly generate new ideas that break schemes; we propose several alternatives when solving problems; we identify the simplest and most functional ways to improve tasks or processes; and, we understand that the source of creativity is in our employees, and we generate the mechanisms to listen, understand and incorporate their proposals.
- d. Effective communication:** At Aldor we communicate in a timely, objective, transparent and respectful manner; we communicate assertively to express the company's expectations in a transparent manner; we listen with openness and humility to our consumers, customers, colleagues and collaborators in the Aldor world; we demonstrate coherence between what we think, say and do; we measure and disclose results to learn from our successes and failures as a winning formula.
- e. Team spirit:** At Aldor we give the best of ourselves and achieve the best of everyone to deliver extraordinary results; we are aware that effectiveness depends on us and our team; we challenge ourselves to live up to the standards of a winning team; we prioritize team interests over individual interests; and, we celebrate and recognize individual and collective achievements.

5.5. ETHICAL PRINCIPLES OF COMESTIBLES ALDOR S.A.S.

Comestibles Aldor S.A.S. requires that Employees observe the following minimum ethical parameters of behavior: **see P-03-34 Code of Ethics and Conduct.**

- i.** To act truthfully, decently, loyally and in good faith in all its actions.
- ii.** Do not engage in simulated acts or fraudulent operations or any other operation that tends to hide, distort or manipulate the Company's information, to the detriment of **Comestibles Aldor S.A.S.**, its shareholders or investors, the interests of third parties or the State.
- iii.** The company must not intervene directly or indirectly in improper arrangements with public institutions or agencies, national or foreign public servants or private individuals.
- iv.** Do not unreasonably delay the performance of the duties of the position or those entrusted to you by your superiors, to the detriment of the company or its customers.
- v.** The necessary information must be provided in order to elucidate the existence of a possible conflict of interest.
- vi.** It is a duty to refrain from carrying out operations or business based on feelings of friendship or enmity on the part of those who have in their hands the capacity to decide.

Elaborated:

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- vii. The advantages granted by the Company exclusively in favor of its employees, for the benefit of third parties or in favor of customers or suppliers with whom the Company has particular business dealings, must not be unduly taken advantage of.
- viii. Refrain from accepting gifts, attentions that may generate moral obligation, concessions or preferential treatment from third parties that tend to receive reciprocal considerations of the same type.
- ix. Any event or irregularity on the part of another employee that affects or could damage the company's interests must be reported in a timely manner to his or her immediate superiors.
- x. Good use must be made of the work elements, money, physical and technological resources assigned by the company, avoiding in any case any particular or personal benefit from them.

5.6. CORPORATE SOCIAL RESPONSIBILITY POLICY

The Company, headed by the Ethics Committee, will present to the Shareholders' Meeting an Annual Report on the progress and development of Corporate Social Responsibility policies. The Ethics Committee is in charge of developing a Corporate Social Responsibility Policy and Model that will regulate the relations of Comestibles Aldor with its Shareholders, with the community and will serve as a guide to determine and guide the actions and/or investments that **Comestibles Aldor** contemplates in social matters.

S.A.S. in any case the Corporate Social Responsibility policy of the company will seek to link the requests of the different groups related to the sustainable management approach, this policy shall be published through the channels enabled by the company.

The Corporate Social Responsibility policy is an integral part of this manual and is mandatory for employees, customers and suppliers of **Comestibles Aldor S.A.S.**

The objectives of this policy are as follows:

- a. To ensure that **Comestibles Aldor S.A.S.** achieves its strategic objectives, without neglecting the company's interests in society.
- b. Manage the company based on corporate values and principles.
- c. Establish equitable relationships with stakeholders, mainly with those defined in the mission.
- d. Manage business risks and opportunities aligned with ethical guidelines, assuming the impact generated on the Company and the environment, maximizing the positive and minimizing the negative.
- e. In order to make this Manual known to all those linked to **Comestibles Aldor S.A.S.**, it will be published and disseminated through the channels provided by the organization for official communications.

Elaborated:

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Reviewed:

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5.7. LABOR RELATIONS AND NON-DISCRIMINATION POLICY

Comestibles Aldor S.A.S. maintains with its collaborators a relationship of equity, respect and inclusion, giving them the opportunity for an integral development of their personal and professional skills and offering economic and personal stability through policies and procedures that provide remuneration, motivation, development, welfare in development of the principles and values of the company, within a climate of respect and belonging.

Employees shall maintain a work environment that allows the implementation of this policy through communication mechanisms, leadership and teamwork with their dependents, colleagues and superiors. Without exception, the actions of employees shall be governed by loyalty, loyalty, honesty, exclusive dedication of their time and commitment in the performance of their duties, collaborative attitude and sense of belonging, strengthening teamwork. See **P-03-34 Code of Ethics and Conduct**.

5.8. SELECTION, HIRING, PROMOTION AND DEVELOPMENT PROCESS.

The actions of **Comestibles Aldor S.A.S.**, in terms of people management, must be in accordance with this policy, which expressly prohibits discrimination in the selection, hiring, promotion and development of employees. **Aldor Groceries**

S.A.S. has as a policy to guarantee the right of all employees and applicants to the following: see **P-03-01 Recruitment and Selection Procedure**, **P-03-35 Hiring of employees Comestibles Aldor S.A.S.**, **DO-03-01-1 Compensation and Benefits**. **DO- 03-01-1 Compensation and Benefits**.

- a. At Aldor, our selection processes are based on the candidate's merits, qualifications, skills and competencies to perform the relevant tasks required by the particular position.
- b. We generate professional development opportunities that allow our employees to strengthen their competencies in order to generate possibilities for personal and professional growth. We have a Performance Management System, which allows us to provide timely and balanced feedback.
- c. We promote equal treatment and employment opportunities, without discrimination based on age, gender, skin color, race, origin, social status, political or religious beliefs, nationality, marital status, marital status, physical or mental disability, age, sexual orientation, gender identity, being a victim or perceived victim of domestic violence, or any other legal prohibition.

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- d. In **Comestibles Aldor S.A.S.** we are committed to value and fairly recognize the work of each person, offering equitable salaries and benefits, so we will embrace the principle in all its actions of "equal work, equal pay", because in any case the salary will recognize the degree of responsibility that each of the collaborators will be responsible for.
- e. **Comestibles Aldor S.A.S.** will adopt the Corporate guidelines regarding the working hours of its employees, in order to ensure a safe and healthy workplace and a work environment that respects their time to develop their family lives.
- f. **Comestibles Aldor S.A.S.**, acts in compliance with the laws and regulations on labor legislation in force in each of the countries where it operates, complying with the requirements of each country.
- g. **Comestibles Aldor S.A.S.** has adhered to and fully supports the guiding principles of the United Nations Global Compact on labor issues such as:
 - I. The elimination of all forms of forced or compulsory labor.
 - II. Abolition of child labor.
 - III. Support freedom of association and the effective recognition of the right to collective bargaining.
 - IV. Support the abolition of discriminatory practices in employment and occupation.
 - V. To develop adequate human rights practices in all its business activities; and interest in promoting the improvement of social and labor conditions, as a fundamental factor for sustainable development, not tolerating or executing labor abuses.

All employees must be committed to complying with this policy, taking into account that it is essential to establish and maintain relationships in the work environment that lead to the achievement of the personal objectives of each individual and of the company.

5.9. GENDER EQUITY POLICY

Comestibles Aldor S.A.S. is committed to adopting gender equality measures, combating discrimination, ensuring equal access to opportunities and equity regardless of gender, which is why it is a commitment that all persons linked to **Comestibles Aldor S.A.S.**, are committed to respect and comply with good practices in human rights.

The Human Resources area will establish measures to prevent, attend and sanction Any type of harassment that occurs, motivated by the gender of the Collaborators; it commits to fostering work environments free of violence and to promoting work-life balance and quality of personal and professional life.

Elaborated:

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The company's salary policies will not take gender into account when determining the remuneration corresponding to the position, since only soft and hard skills, experience and factors inherent to their productivity and commitment, required for the full performance of the assigned functions, will be taken into account. This policy is mandatory at all levels of the organization.

In order to meet these objectives, **Comestibles Aldor S.A.S.** follows the following parameters **see P-03-34 Code of Ethics and Conduct**

5.10. HABEAS DATA POLICY

Comestibles Aldor S.A.S. complies with current regulations regarding the protection of personal data and sensitive information, which can be consulted or requested at **protección.datos@aldoronline.com**. The company is strictly subject to the following parameters:

- It only uses personal data when there is legitimate authorization from the owner of this, in case of not having this, it will refrain from using personal information.
- Verifies that the information processed is truthful, complete, accurate, updated, verifiable and understandable.
- Guarantees the right of individuals to obtain information about their data in our databases.
- It has controlled access to personal information.
- It takes preventive actions in order to avoid adulteration, loss, consultation, use or unauthorized access to personal information.
- Encourages all personnel involved in the processing of personal data to sign the appropriate confidentiality agreements. **SEE DO-03-34-2 Aldor's data protection and information management policy.**

5.11. LABOR HARASSMENT

It is prohibited to engage in conduct that may be considered sexual harassment, harassment at work or any other kind of harassment within **Comestibles Aldor S.A.S.**, in the workplace or in the development of the company's activities. For further information on Labor Harassment and other related conducts, we have the respective Coexistence Committee, which operates in accordance with current regulations.

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Chief Financial and Administrative Officer

This committee has the full support of senior management to generate training programs and prevention of workplace harassment, strengthening a culture of anticipation of events of this nature and creating strategies that involve all instances in the elimination of such behaviors. **SEE DO-03-01-11 Verification of Misconduct and Forms of Application of Sanctions, 5.2.1. general misconduct**

5.12. OCCUPATIONAL HEALTH AND SAFETY AND ENVIRONMENTAL POLICY

Comestibles Aldor S.A.S., is a company dedicated to the elaboration of confectionery products, which permanently seeks the execution of safe processes and environmental sustainability, therefore: See **DO-03-12-1- SST Policy**.

The necessary resources are allocated to identify, control, mitigate and/or eliminate the risks to which employees, contractors, subcontractors, suppliers and visitors are exposed.

We permanently seek to participate in the development, deployment and compliance with regulations through intersectoral and trade committees, relations with support entities, such as the occupational risk insurance company, the EPS and the environmental authority.

We focus on the continuous improvement of the management system, processes, and the adequate use of natural resources, pollution prevention and environmental preservation.

In the promotion of culture, we incorporate guidelines on safety, health, and the environment, focusing on the physical and mental well-being of people. We provide induction and specific training to collaborators for the safe performance of their activities, for the identification and understanding of risks; in this way, we aim to raise awareness of compliance with regulations, the care of natural resources, and the reporting of unsafe conditions and actions, which allow us to analyze and address the causes of incidents, accidents, and occupational illnesses.

5.13. ROAD SAFETY POLICY

According to the regulatory framework of Law 1503 of 2011 in its Article 4, **Comestibles Aldor S.A.S.** is committed to establish activities to reduce, promote and prevent traffic accidents on public roads, both internal and external to the organization, aimed at its continuous improvement. To this end, all persons who work at **Comestibles Aldor S.A.S.**

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are responsible for participating in the proposed activities in order to reduce the probability of occurrence of events that may generate physical, mental and social injuries to workers, the community in general and the environment. See **DO-03-35-2 Road Safety Policy**.

In order to comply with the above purpose, **Comestibles Aldor S.A.S.** is based on the following measures:

- Driving under the influence of alcohol or psychoactive substances is prohibited.
- The vehicle must be checked for proper operation before and during use in order to identify faults and report them in a timely manner.
- Verify the documentation and elements required for the transit of the vehicle (SOAT, technical-mechanical review, driver's license, vehicle and trailer ownership card, ARL and EPS self-assessment, first aid kit, fire extinguishers and reflective cones if required) in order to comply with the Colombian legal regulations in force.
- You must respect and comply with traffic signs and regulations.
- A vehicle in the service of **Comestibles Aldor S.A.S.**, shall not exceed the speed of 80 Km/h on national or departmental highways, 60 Km/h on urban roads and municipal roads, and 30 Km/h in school or residential areas, inside the Organization on its roads, the maximum speed shall be 10 Km/h.
- The use of seat belts is mandatory for drivers of vehicles owned or operated by **Comestibles Aldor S.A.S.**, even on short trips.
- The use of communication equipment is forbidden while driving a vehicle in the service of **Comestibles Aldor S.A.S.**
- Must attend training on accident prevention, defensive driving and the entire occupational health and safety training program.

Senior management will allocate the necessary financial, technical and human resources to comply with the implementation of the strategic road safety plan and this policy.

5.14. RELATIONSHIP WITH THIRD PARTIES

No transactions of purchase or sale of products or services shall be made with legal or natural persons who have illicit businesses, who have had or have pending matters with the justice system, or who in any way have indications or are presumed to be or have been involved in illicit activities. No resources of **Comestibles Aldor S.A.S.** shall be used to pay, directly or indirectly, representatives of public, private or mixed entities, in order to achieve business or special favors. No employee may give bribes, payments or gifts to third parties, whether or not there is an intention to influence them. In the performance of their duties, employees must give to third parties fair, loyal and equal treatment.

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5.15. CUSTOMER AND CONSUMER RELATIONS

For **Comestibles Aldor S.A.S.** it is fundamental the quality and respect for its customers, it is a priority that the commercial transactions are governed by the postulates of good faith, speed and clarity for the parties, employees must comply with the policies and procedures established for commercial relations and transactions of sales, credits, collections and customer service, to ensure customer loyalty and satisfaction.

5.16. CONSUMER RELATIONS

The relationship and image that consumers have of **Comestibles Aldor S.A.S.** are fundamental, therefore the company maintains a relationship of deep respect towards consumers, providing them with products that meet their expectations and complying with the established regulations. All communication with customers and consumers will be developed under the principle of respect.

Comestibles Aldor S.A.S. is committed to the responsible marketing of its products, all communications to consumers, in any means of disclosure, will be governed by the principles and corporate values, **Comestibles Aldor S.A.S.**, provides high quality products that satisfy consumer tastes, marketing actions are carried out in a responsible, truthful and transparent manner, so that consumers make decisions with truthful information; this covers labeling processes, and all traditional means of disclosure as well as the means of new telecommunication technologies; activities in educational centers, use of licensed property, contests, promotions and areas related to privacy protection, e-commerce and digital media. The labeling of our products will comply with the labeling regulations of Colombia and of each country where the company's products are marketed.

5.17. COMMERCIAL POLICY

The collaborators linked to the commercial management of **Comestibles Aldor S.A.S.** must carry it out in an ethical manner, in accordance with the corporate values.

5.18. CONFLICT OF INTEREST

5.18.1. Definition Conflict of Interest

A conflict exists when the simultaneous satisfaction of two interests is not possible, namely, the collaborator's own interest and the interest of **Comestibles Aldor S.A.S.**, either because the interest is of the collaborator himself or of a third party that benefits and is detrimental to the interests of **Comestibles Aldor S.A.S.**

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The actions of the collaborators must be carried out with loyalty; therefore, they may not enter into or carry out, directly or indirectly, by themselves or through intermediaries, business or actions in general that, in accordance with good business practices, are contrary to the interests of **Comestibles Aldor S.A.S.**

Employees shall act for the success of the activities and business of **Comestibles Aldor S.A.S.**, refraining from participating by themselves or through a third party in personal or third-party interests, in activities that involve competition with **Comestibles Aldor S.A.S.**, avoiding any conflict with their personal interests, for their own benefit or that of third parties. Employees shall act with loyalty and good faith and with the diligence of a good business person, always putting the interests of the Company before personal interests.

5.18.2. Potential conflict of interest scenarios

The employees of **Comestibles Aldor S.A.S.** are committed to act under the highest ethical standards in the relationships and negotiations with suppliers, contractors and customers, which constitute potential conflict of interest scenarios:

- a. Grant or receive personal benefits and/or perks for their spouse, permanent partner, relative up to the second degree of consanguinity, affinity or civil partner, by a third party related to the company.
- b. To have a previous or supervening relationship of consanguinity, up to the second degree of affinity, civil or legal, with a director, officer, supplier, client, collaborator, collaborator on assignment or contractor, who is directly or indirectly linked to **Comestibles Aldor S.A.S.**
- c. To have a blood relationship -up to the second degree-, affinity, civil or legal relationship with persons who belong to legal entities with the same or similar corporate purpose as **Comestibles Aldor S.A.S.**, that is to say, those persons who carry out the same commercial activity.
- d. Any marital or matrimonial relationship previously or supervening with an executive, officer, supplier, client, collaborator, collaborator on assignment or contractor that is directly or indirectly linked to **Comestibles Aldor S.A.S.**
- e. To be a collaborator of the company and to have in a personal capacity participation quotas or shares in contractors, suppliers, clients or those legal entities with the same or similar corporate purpose to that of **Comestibles Aldor S.A.S.**

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- f. To have a marital or marital relationship, up to the second degree of consanguinity, affinity or first civil relationship with persons who have quotas of participation or shares in contractors, suppliers, customers or those legal entities with the same or similar corporate purpose to that of **Comestibles Aldor S.A.S.**
- g. Having a marital or marital relationship, up to the second degree of consanguinity, affinity or first civil relationship with persons who have an employment or business relationship with persons belonging to **Comestibles Aldor S.A.S.**, who have the same or similar occupational line of business as the company.
- h. Disclose confidential information of **Comestibles Aldor S.A.S.** that, due to the position held, has become known, for personal benefit or for the benefit of a third party.
- i. Be a client, hold management/command functions, be a contractor, consultant or shareholder of a company that does - or wishes to do - business with **Comestibles Aldor S.A.S.** or has the same or similar corporate purpose to that of the company,
- j. To favor disciplinarily, at work or in a selection process, from their position, any person by reason of their consanguinity, civil or kinship relationship.
- k. Obtain a potential particular benefit based on a previous or supervening relationship of consanguinity -up to the fourth degree-, affinity, civil or legal relationship with a director, officer, supplier, collaborator or contractor who is directly or indirectly linked to **Comestibles Aldor S.A.S.**
- l. Provide preferential treatment over other employees based on the relationships described above.
- m. The use of goods of **Comestibles Aldor S.A.S.** for its own benefit or that of a third party.
- n. Requesting or receiving from suppliers, contractors, customers or competitors, for themselves, family members or third parties, any kind of gratuities, commissions, gifts, invitations, attentions, loans or perks. **SEE F-03-05-9 Conflict of Interest Statement**

5.18.3. Settlement Mechanisms Conflict of interest

In the event of any of the above situations of potential conflict of interest, these must be reported immediately by the employee, or whoever has knowledge, to:

- a. Immediate Chief.
- b. With copy to the Compliance Officer and the Human Resources Department.

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The above will refer the case to the Ethics Committee, which will decide on the real existence or not of the conflict of interest and the steps to be taken to resolve the situation.

Doubts regarding the configuration of a conflict of interest do not exempt the collaborator from the obligation to abstain from participating in the respective activities and must be reported in the indicated manner.

At least once a year, the Compliance Officer and the Human Resources Department shall inform the Board of Directors of the conflicts of interest affecting the company, if any, and how each of these events was resolved, if any.

All employees must sign the declaration of conflict of interest; in the case of employees linked by EST or Outsourcing service, they are also required to sign a document generated by their employer that covers the interests of **Comestibles Aldor S.A.S.** and that is in accordance with the provisions of this document, therefore the document signed between the employee and the EST or Outsourcing service must be approved by the legal area of the company, in each of these events, in order to verify that it covers the legal terms that are required by this company.

Likewise, the Human Resources area must verify that the signed document (Declaration of Conflict of Interest) is in the folder of each of the employees directly linked and require the outsourcing service providers to sign the aforementioned declaration for the employees supplied by them.

To resolve conflicts of interest arising between the Company and its employees, the rules established in the Company's Internal Work Regulations, in the law, in the employment contract and in the pertinent instructions of the Board of Directors or the General Management shall be followed.

5.19. SARLAFT AND ANTI-BRIBERY PROCEDURE

Comestibles Aldor S.A.S. will refrain from conducting transactions with third parties whose resources originate from illegal activities associated with Money Laundering, Terrorism, and Terrorism Financing. To this end, they will adopt due diligence procedures to know their counterparts, following, if applicable, the regulations on the prevention, control, and management of the risk of money laundering, terrorism financing, and bribery that apply to them. The Compliance Officer will be responsible for ensuring compliance with the policies and procedures related to these matters.

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The Compliance Officer and occasionally the Internal Control Department will verify:

- Existence of the Statement of Sources of Legitimate Funds: request third parties with whom **Comestibles Aldor S.A.S.** has business relations to sign a statement.
- third parties are not under sanctions for corruption, money laundering, national or transnational bribery or other similar fraudulent offenses, and shall also monitor compliance with the applicable provisions on the prevention of corruption, money laundering and financing of terrorism.
- In any case, the Compliance Officer and the Internal Control Department must act with due diligence, with the objective of fully identifying the third parties and verifying the information in publicly available databases or restrictive lists.
- The binding lists for Colombia are particularly recommended: the United Nations Security Council list, the OFAC lists, and the Clinton list. Likewise, it is the responsibility of the Internal Control Department to carry out a periodic review of these aspects, with the purpose of identifying and evaluating the risks of national or transnational bribery that may affect **Comestibles Aldor S.A.S.** Additionally, the verification of their good credit and reputation should be validated.
- If the Compliance Officer and/or the Internal Control Department of **Comestibles Aldor S.A.S.**, verifies that the statements established in this chapter made by the third parties are false or inaccurate, it will generate an alert and will inform the Sarlaft committee so that, if possible, the existing legal relationship can be terminated; otherwise, special vigilance will be exercised by these two departments of the corresponding business relationship.
- The Compliance Officer shall verify that the clauses of the commercial agreements to be implemented include clauses that allow for early termination in events in which a violation of the policies described in this chapter is evidenced, without this circumstance giving rise to the recognition and payment of damages.
- Additionally, they will validate that the companies, suppliers, clients and third parties are not under sanctions for corruption, money laundering, national or transnational bribery or other similar fraudulent offenses, as well as monitor compliance with the provisions on prevention of corruption, money laundering and financing of terrorism that may be applicable.

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In any case, the Compliance Officer and the Internal Control Department must act with due diligence, in order to have the full identification of third parties and verify the information in databases or publicly available restrictive lists, being especially recommendable the binding lists for Colombia: United Nations Security Council list, OFAC lists and the Clinton list, likewise it is the responsibility of the Internal Control Department to carry out a periodic review these aspects, whose purpose is to identify and assess the risks of national or transnational bribery that may affect **Comestibles Aldor S.A.S.**, and verification of its good credit and reputation must also be validated.

If the Compliance Officer and/or the Internal Control Department of **Comestibles Aldor S.A.S.** verifies that the statements established in this chapter made by the third parties are false or inaccurate, it will generate an alert and will inform the Sarlaft committee so that, if possible, the existing legal relationship can be terminated; otherwise, special vigilance will be exercised by these two departments of the corresponding commercial relationship.

The Compliance Officer shall verify that the clauses of the commercial agreements to be implemented include clauses that allow for early termination in events in which the violation of the policies set forth in this chapter is evidenced, without this circumstance giving rise to the recognition and payment of damages.

5.20. UNJUSTIFIED INCREASE IN NET WORTH

An unjustified increase in net worth is considered to be an annual increase that is greater than twice the annual labor income and that does not have reasonable support.

a. Reasonable supports

- Real Estate: Mortgage Credit, Certificate of Tradition and/or Public Deed less than 30 days old.
- Motor Vehicle (Vehicles, Trucks, Tractors, Motorcycles): RUNT, Certificate of Tradition and/or Credit.
- Inheritance: Notarial succession if it is before a Notary or Judicial Judgment if it is before a Court.
- Occasional Winnings (Raffles, Drawings, Lotteries, Bets, Games of Chance, among others): Official certificate issued by the entity issuing the prize.

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b. Procedure

The Human Resources area of **Comestibles Aldor S.A.S.** may request the following information when a new employee joins the company. Such request may also be made to any employee of the company, request that shall be accompanied by the request for delivery of:

- Copy of the Income Tax Return.
- Certificates of Tradition of Real Estate in your name.
- Certificates of Tradition of vehicles in your name.
- As of January 1, 2021, the company may request the following information from any active employee of the company, as well as the authorization to consult Data Credit and Sifin, in order to determine the increase in equity.
- Copy of the Income Tax Return and/or internal format of the company in which you state your economic income, regardless of its origin.
- Certificates of Tradition of Real Estate in your name
- Certificates of Tradition of vehicles in your name

As of January 1, 2022, Human Resources will request the same information to be delivered to the Ethics Committee of **Comestibles Aldor S.A.S.**, who will be in charge of analyzing and defining which employees have an unusual increase in net worth. The Ethics Committee will interview the employee to support such increase and will inform the General Management the conclusions of the investigations so that the pertinent decisions can be taken.

5.21. RELATIONSHIP WITH SUPPLIERS AND CONTRACTORS

At **Comestibles Aldor S.A.S.** we work with suppliers who are committed in their actions according to the corporate values of this company.

Relationships with our Suppliers and Contractors are governed by the principles of trust and mutual respect, creating long-term relationships; they are committed to adopting compliance with the fundamental principles of the Global Compact on Human Rights, Labor Standards, Environment SARLAFT and Anti-Corruption.

Suppliers, contractors, third parties are committed to operate with integrity, respecting the relevant laws and avoiding bribery and fraudulent practices, complying with tax requirements, with the legislation against money laundering or other assets and the financing of terrorism, respecting and promoting intellectual property.

Comestibles Aldor S.A.S. is committed to the integral development of our suppliers so that they comply with quality models approved by the company.

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Employees should not contract with third parties if they have doubts about their ethical behavior. Employees must ensure that no contractor will offer, request or receive inappropriate payments on behalf of **Comestibles Aldor S.A.S.** In case of evidence of this, the Compliance Officer and/or the Human Resources Department must be notified in order to take the necessary measures. All fees and expenses paid to contractors must represent appropriate and justifiable remuneration for legitimate services to be provided and must be paid directly to the contractors.

In the event that there are doubts and concerns about whether contractors represent a risk of corruption, the employee must consult his/her direct supervisor by means of an e-mail with a copy to the Compliance Officer and/or the Human Resources Department.

5.22. SUPPLY CHAIN SECURITY

Comestibles Aldor S.A.S. satisfies the needs and expectations of its customers, complying with internal standards and foreign trade regulations for import and export operations, producing innovative, safe, quality and safe products, through continuous improvement of processes aimed at preventing illegal activities such as:

- Asset laundering
- Drug trafficking
- Terrorist financing
- Smuggling
- Drug trafficking
- Trafficking in substances for the processing and manufacturing of narcotic drugs
- Terrorism
- Arms trafficking

In order to maintain the economic activity in a balanced way, **Comestibles Aldor S.A.S.** strengthens the relationships with its business partners, seeking reliable and lasting relationships, develops its human resources through accompaniment, awareness and the necessary approach to contribute to the progress of the Company, the Country and the return on investment of its Shareholders. **SEE DO-02-05-4 International Supply Chain Security Policy.**

5.23. OWNERSHIP OF ASSETS AND TECHNOLOGICAL DEVELOPMENTS, SCIENTIFIC, MANAGERIAL AND SYSTEMS PROCESSES

Comestibles Aldor S.A.S. owns the developments and/or improvements of processes, technological, scientific, administrative and systems, unless otherwise expressly provided by law, therefore, the intellectual property rights, including but not limited to copyrights and industrial property rights on any creation, discovery, scientific invention, conception or design; whether of computer programs, or the creation or improvement of any industrial application process, as well as the ideas, studies, creations, pieces, images of brands and others that have been carried out, developed, complemented and/or created by the collaborator during the labor relationship

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All of the above shall be transferred in accordance with the law to **Comestibles Aldor S.A.S.** without any restriction or limitation for its use, commercialization, exploitation, unlimited repetition, disclosure in any media, known or to be known during the maximum legal term provided by the current regulations governing the matter, either in Colombia or abroad, in all cases all collaborators must keep confidential the developments, processes, data, documents and any information related to their functions and / or **Comestibles Aldor S.A.S.** whatever their nature, to which they have had or may have had access and shall refrain from transferring knowledge or processes to third parties associated with new launches, recipes, and any process, invention or intellectual property of Aldor. In any case, to publish, reproduce, use or disseminate any information, the written approval of the employer's legal representative must be obtained. In this way, the employee shall take the necessary measures to ensure, under his responsibility, the secrecy and confidentiality of the documents and information mentioned above.

Employees may not issue any statement regarding the specifications of the products of **Comestibles Aldor S.A.S.**, any communication in this regard will be issued only through the channels expressly designated by the company.

The obligations stipulated herein shall subsist in the head of the collaborator, indefinitely in time, even if the legal relationship has ended, regardless of the cause and / or form of termination. In relation to the collaborators, they expressly waive the ownership of the developments made in the execution of their work contract and in any case the industrial property rights shall be governed by decision 486 of the CAN, this obligation covers collaborators of any level who have participated in the development of any invention or improvement, work or result susceptible of protection as intellectual property.

5.24. USE OF COMESTIBLES ALDOR S.A.S. ASSETS.

The use of **Comestibles Aldor S.A.S.** assets, services, and in general, the resources and materials of **Comestibles Aldor S.A.S.**, must be exclusively designated by its collaborators for the purpose for which they were provided, to benefit the proper performance of their duties. This requires avoiding any improper use. In line with this, the IT departments must generate the corresponding document reflecting the delivery of computer equipment, mobile phones, and any TICS-related elements, which must be sent to Human Resources for storage in the employee's personnel file.

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In the event of the return of the equipment, due to termination of the legal labor or contractual relationship with the employee, the ICT area must verify the condition of the equipment; it is also its responsibility to warn of total or partial loss or total or partial damage in order to initiate the investigation of the case or the corresponding disciplinary processes, if applicable, in accordance with the legal relationship with the employee.

In any case, the employee who uses the tools or equipment supplied for other purposes shall be liable to **Comestibles Aldor S.A.S.** and to third parties for any loss or damage, economic, patrimonial or reputational, that such conduct may have generated. and before third parties for any loss or damage, economic, patrimonial, reputational that such conduct may have generated, the internal control area of the company will carry out random controls in order to detect that the controls of delivery and use of the equipment and tools referred to herein are carried out by the competent area, Likewise, security tests, inspections and controls will be carried out and it is of full knowledge of the stakeholders that the company's facilities will be controlled by means of video cameras and similar means that allow the physical security of the facilities, as well as of the people who are in their vicinity.

5.25. CORPORATE FRAUD

Comestibles Aldor S.A.S. adopts the definition of fraud, in accordance with ISA 240, in which fraud is "an intentional act performed by one or more persons within management, employees or third parties, involving the use of deception for the purpose of obtaining an unfair or illegal advantage". These types of acts range from theft of assets (such as inventories and cash) or their improper use to the presentation of altered financial information, among many other punishable conducts.

According to ISA 240 also explains that fraud involves the existence of an incentive or pressure on the fraudster and, in addition, the perception that there is an opportunity to do so. For example, there may be pressure when the company's management or any employee of **Comestibles Aldor S.A.S.** must achieve a certain level of goals, and if this is coupled with the perception that there is an opportunity to commit fraud (such as the feeling that the controls established by management can be circumvented) the risk increases.

Employees must strictly comply with the legal standards that regulate the activities related to their business, in order to conduct their business in an ethical, transparent and honest manner. All employees are obliged to comply with the laws, provisions and regulations issued by the authorities, as well as the policies and procedures established by **Comestibles Aldor S.A.S.** In particular, all employees must observe transparency and ethical principles in relations with customers, contractors, suppliers and investors, market knowledge, suspicious transaction reporting, document retention and timely attention to the requirements of authorities, contained in the rules on bribery, prevention and control of money laundering and terrorist financing, issued by the Superintendency of Companies and Finance, respectively, the DIAN and other competent agencies.

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Comestibles Aldor S.A.S. is committed to full collaboration with all authorities and requires its employees to be aligned with this commitment.

5.25.1. Anti-Fraud Policy

Comestibles Aldor S.A.S., does not accept any conduct constituting fraud either against itself or against any of the related companies; therefore, any person engaged in conduct constituting fraud may be criminally denounced. Any employee who participates in fraud and is found to have committed fraud will be terminated with just cause, in the manner stipulated by the company. The Compliance Officer will be notified of these processes and must document the cases in order to propose early warning and management measures.

The company will carry out a fraud risk assessment in order to identify the specific risks to which it is exposed, which will be examined:

- Fraud situations that have occurred in the past and may continue to occur.
- Existing reports of fraud cases.
- Processes to identify where controls are weak or non-existent and may represent opportunities for fraud.
- The existence of incentives and pressures to which employees are exposed that may lead them to commit fraud.
- The assessment should focus on the likelihood of the risk occurring and the impact it would have on the organization if it were to materialize.
- Some of the sources that can be examined annually are the following: employee interviews to inquire about these issues, function manuals, goals and commission systems.

5.26. DELIVERY OR RECEIPT OF GIFTS FROM THIRD PARTIES

Comestibles Aldor S.A.S., develops with its suppliers and contractors, a relationship of reciprocal respect, seeking stable, timely and beneficial business relationships for the parties involved.

5.26.1. Prohibitions

- a. It is forbidden for employees to request or receive from their suppliers or contractors, for themselves, family members or third parties, any kind of gratuities, commissions, gifts, invitations, attentions, loans or perks.
- b. Likewise, it is forbidden for the employee to accept training associated with any process of the confectionery manufacturing industry, or any other type of technical knowledge that involves a significant investment by a supplier or third party. For this purpose, authorization must always be requested to the General Management.

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- c. Employees are prohibited from obtaining for themselves, their family or third parties, benefits derived from this business relationship, including gifts or invitations that compromise their independence.
- d. Employees are prohibited from offering or promising a national or foreign public servant, suppliers and/or contractors, directly or indirectly, sums of money of their own or of the company, any object of pecuniary value or any other benefit or utility, in exchange for the national or foreign public servant, suppliers and/or contractors performing, omitting, expediting or delaying any act related to the exercise of their functions and in connection with a national and/or international business or transaction.
- e. The Corporate Departments of National or Foreign Procurement shall warn suppliers of goods and services, including contractors, financial entities, consultants and advisors of any kind, of this prohibition.

5.26.2. Exceptions

The collaborator may receive:

- a. Gifts of symbolic value, such as calendars, diaries, promotional pens, with a maximum of the equivalent of two (2) SMLMDV (Minimum Legal Monthly Minimum Wages in Force).
- b. Invitations and entertainment associated with work, such as lunches, business meetings outside the facilities, which do not exceed reasonable amounts, and with prior approval of General Management.
- c. Discounts and special rates that are offered to all employees, for example, taking advantage of corporate rates of hotels, airlines and car rental companies.

Note: If a gift is received that does not comply with the above, it will be delivered to Human Resources, who will dispose of it in a raffle or award that benefits the members of the company.

5.27. CORPORATE TRAVEL POLICY

Expenses generated by entertainment activities, lodging, travel, per diems, among others, must adhere to the provisions of the Corporate Travel Policy, which is an integral part and for all purposes of this Manual.

5.28. DONATIONS AND POLITICAL CONTRIBUTIONS OF ANY NATURE

Employees shall be free to participate in the political activities of their choice during non-working hours. Their participation, whether with money, time or property, shall be a purely personal matter and shall in no way interfere with **Comestibles Aldor. S.A.S.** Employees shall refrain from any internal political proselytism.

Elaborated:

Carolina Rodríguez
Compliance Officer

Reviewed:

Juan Fernando Herrera
Head of Internal Control

Approved:

Diego Soria
Chief Financial and Administrative Officer

Any kind of economic contribution for political and/or philanthropic purposes with funds from **Comestibles Aldor S.A.S.**; shall be a power reserved exclusively to the organization's Shareholders' Meeting with the prior approval of the General Management.

5.29. HOW TO REPORT SITUATIONS OF NON-COMPLIANCE WITH THIS MANUAL?

Employees, investors, suppliers, customers and/or any interested party can alert **Comestibles Aldor S.A.S.** about ethical issues. To do so, they have the following channels that facilitate the reporting of any situation that violates the provisions of this document:

- a. E-mail: etica@aldoronline.com
- b. Complaints channel: www.aldoronline.com
- c. Verbally: Compliance Officer, and/or Human Management Direction.
- d. Through the direct bosses, who will inform the compliance officer and/or the Human Resources Department, verbally or by e-mail.

5.30. ETHICS COMMITTEE

Comestibles Aldor S.A.S. will have an Ethics Committee, made up of an odd number of members from the following departments:

- a. Human Resources Management.
- b. Financial & Administrative Management.
- c. External legal counsel delegated by the General Management.

Note: In the event that the complaint is against one of these directorates or a collaborator who reports directly to said directorate, the corresponding director shall declare himself/herself to be impeded and the remaining members of the ethics committee shall choose the replacement of the impeded member.

Said Committee may resort to the opinion of the Legal Department or whoever performs its functions when it considers that the complexity of the case so warrants. If the issue to be discussed is directly related to the General Manager, the Area Directors, the Compliance Officer or the Head of Internal Control, the Board of Directors shall act as an Ethics Committee, appointing three (3) of its members for such purpose.

The main functions of this Committee shall be as follows:

- a. Update and follow up on the application of the provisions of this Manual.
- b. Determine the actions necessary to disseminate the Manual.
- c. Develop strategies to strengthen the standards of ethical conduct within the Company.

Elaborated:

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Compliance Officer

Reviewed:

Juan Fernando Herrera
Head of Internal Control

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Diego Soria
Chief Financial and Administrative Officer

- d. Acting as the highest authority for the resolution of conflicts of interest, establishing whether privileged information has been misused, authorizing gifts and invitations outside the guidelines defined in this Manual and, in general, determining whether conduct contrary to corporate ethics has been committed.
- e. Any others defined in internal policies and/or guidelines related to the ethical issues described in this document.
- f. All employees must be fully aware of the Manual and Conduct, as well as the functioning of the Ethics Committee. Whistleblowing covers, among other matters, the reporting of bribery and/or any other suspicious activity.
- g. The application of retaliatory actions for reporting to the means provided by the Companies improper actions or actions that violate the provisions of this Manual, current legal regulations and other internal guidelines of the Company is prohibited. Therefore, if an employee receives a report related to a matter of the Ethics Committee, he/she must submit it to the Compliance Officer and the Human Resources Department for registration and investigation without fear of retaliation, whether they identify themselves or request confidentiality regarding their identification.
- h. The Ethics Committee will investigate if a person reports that he/she has received any threat or recrimination for having made a report to the communication channels provided herein. Consequently, all employees of **Comestibles Aldor S.A.S.** are obliged to cooperate with the investigations conducted or requested by the Ethics Committee. Lack of collaboration, intentional omission of information or provision of erroneous information must be evaluated in due time to determine the seriousness of the fact, and will be sent to the Human Resources Department for the corresponding disciplinary investigation.
- i. Any employee who suspects illegal activities or activities contrary to the established rules and policies must report it as soon as possible. The Company has available for this purpose the mail etica@aldoronline.com, where absolute confidentiality is guaranteed.

6. RELATED DOCUMENTS AND RECORDS

Certificate of Delivery of Cell Phones
Certificate Computer Equipment Delivery
DO-19-07 Corporate Travel Policy
DO-19-23 Aldor Anti-Bribery and Anti-Fraud
Policy DO-19-24 Data Protection Policy
DO-19-26 Policy for the Preparation and Signing of Contracts and Obtaining Legal Representative Signatures v.pdf
F-03-05-5 Business Conduct Protocols, Incompatibilities and Conflicts of Interest.
F-03-05-9 Declaration of Conflict-of-Interest
P-05-17 SARLAFT Policy

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Head of Internal Control

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Chief Financial and Administrative Officer



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

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P-05-22 Sarlaft Procedure and Manual - Anti-bribery
 P-10-06 Commercial Policy
 P 05 01 Fixed Funds Management
 DO-02-05-4 International Supply Chain Security Policy

ELABORATED	Carolina Rodriguez N.	POSITION	Compliance Officer
REVIEWED		APPROVED	
LEGAL REPRESENTATIVE		GENERAL SHAREHOLDERS MEETING Minutes _____ of _____ of March _____	

CHANGE CONTROL			
DATE	VERSION	DESCRIPTION OF THE CHANGE	RESPONSIBLE
30-06-2019	1	Document creation	Compliance Officer / Legal Coordination GH.
12-11-2019	2	Adjustments to item 5.7.2 and addition of item 5.6.5 Supply chain security	Head of Internal Control
12-10-2020	3	Context setting, legalframework and responsibilities	Human Resources Management
29-03-2021	4	Context adjustments, extension of guidelines and legal framework. Adjust Index Vs MANAGEMENT SYSTEM / Segregate roles of Compliance Officer and Internal Control.	Chief Controller Internal.
21-04-2021	5	Context settings	Compliance Officer / Legal Coordination GH.
31-03-2023	6	Adjustments to the glossary, regulatory context, complaints channel Name change: from P-03-34 Code of Ethics and Conduct to P-03-34 Ethics and Conduct Program transparency and business ethicsand continues with the following version	Compliance Officer

Elaborated: Carolina Rodríguez Compliance Officer	Reviewed: Juan Fernando Herrera Head of Internal Control	Approved: Diego Soria Chief Financial and Administrative Officer
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