COMPLIANCE MANUAL

TRANSPARENCY AND BUSINESS ETHICS PROGRAM – PTEE

COMESTIBLES ALFA S.A.S

1. GENERAL OBJECTIVE

To comprehensively establish the corporate standards for the prevention and mitigation of Corruption and/or Transnational Bribery Risks (C/TB), as well as the policies, methodologies, and procedures for the prevention, detection, correction, and control of C/TB risk associated with the business activities of **COMESTIBLES ALFA S.A.S.** (hereinafter, **THE COMPANY**).

1.1. Specific Objectives

- To identify, assess, monitor, and control risks related to Corruption and/or Transnational Bribery, in order to define and implement risk treatment actions that minimize their likelihood and/or impact, ensuring THE COMPANY's sustainability and compliance with applicable laws and regulations.
- To maintain the procedures through which the policies governing the Transparency and Business Ethics Program are implemented.
- To reduce the likelihood that Employees, Shareholders, Contractors, and Suppliers of THE COMPANY give, offer, or promise, directly or indirectly, sums of money, anything of pecuniary value, or any other benefit or advantage to a Foreign Public Official in exchange for such Foreign Public Official performing, omitting, or delaying any act related to the exercise of his/her functions, in connection with an act, business, or international transaction.

2. SCOPE

The Transparency and Business Ethics Program applies to all personnel linked to THE COMPANY and to its stakeholders, understood as Customers, Suppliers, Contractors, Shareholders, and, in general, all parties with whom **COMESTIBLES ALFA S.A.S.** establishes, directly or indirectly, any commercial, employment, or contractual relationship.

The policies, methodologies, procedures, and definitions included in this Program are mandatory for Employees, Shareholders, Contractors, Suppliers, and other stakeholders, and any breaches of this document may subject THE COMPANY's Employees to the imposition of disciplinary sanctions.

The update of the Transparency and Business Ethics Program Compliance Manual (hereinafter, **PTEE**) shall be the responsibility of the Business Ethics Officer, and a record of any changes shall be maintained. Publication and access shall be provided through the mechanisms defined by THE COMPANY.

3. DEFINITIONS

- **Anti-Corruption:** The deliberate and systematic application of doctrine, regulations, and professional techniques to prevent, detect, investigate, and correct any act of corruption and its consequences.
- **Members or Shareholders:** Natural or legal persons who have made a contribution in money, labor, or other assets of monetary value to a company or sole proprietorship in exchange for quotas, equity interests, shares, or any other form of participation recognized under Colombian law.
- **Compliance Audit:** The systematic, critical, and periodic review of the proper implementation and execution of the Transparency and Business Ethics Program (PTEE).
- **Ultimate Beneficial Owner:** The natural person(s) who ultimately own(s) or control(s) a customer or the natural person on whose behalf a transaction is carried out. It also includes the person(s) who exercise(s) effective and/or ultimate control, directly or indirectly, over a legal entity or other structure without legal personality.
- **Reporting Channel:** The online reporting system for complaints related to Corruption and Transnational Bribery made available by the Superintendence of Companies on its website.
- **Contractor:** In the context of a business or transaction, any third party that provides services to a company or maintains any type of contractual legal relationship with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and parties to collaboration agreements, temporary unions or consortia, or risk-sharing arrangements with THE COMPANY.
- **Corruption:** Any conduct intended for a company to benefit, seek a benefit or interest, or be used as a means in the commission of crimes against public

administration or public assets, or in the commission of Transnational Bribery conduct.

- **Due Diligence:** The ongoing and periodic review and evaluation process to be carried out by THE COMPANY according to the Corruption Risks or Transnational Bribery Risks to which it is exposed.
- **Employee:** The individual who undertakes to provide personal services under an employment relationship or a service agreement with a company or any of its subsidiaries.
- **Company:** A commercial company, sole proprietorship, or branch of a foreign company supervised by the Superintendence of Companies.
- **Ethics:** The set of organizational values and principles that guide actions and decision-making, even in the absence of prescribed rules or policies.
- **Risk Factors:** Potential elements or causes that may generate C/TB Risk for any entity.
- **Risk Matrix:** The tool that enables THE COMPANY to identify, assess, and monitor Corruption and/or Transnational Bribery Risks.
- **International Business or Transactions:** Any business or transaction of any nature with foreign natural or legal persons under public or private law.
- **OECD:** Organisation for Economic Co-operation and Development.
- **Compliance Officer:** The natural person required to lead, manage, and fulfill the functions and obligations established under the Transparency and Business Ethics Program.
- **Politically Exposed Persons (PEPs):** Public officials within any nomenclature and job classification system of national and territorial public administration who are assigned or delegated functions such as issuing regulations, general management, institutional policy formulation, adoption of plans/programs/projects, direct management of state assets/funds/values, administration of justice, or

administrative sanctioning authority, as well as private individuals responsible for directing or managing resources within political movements or parties. This may include budget authorization, public procurement, investment project management, payments, settlements, and administration of movable and immovable property. It also includes Foreign PEPs and PEPs of International Organizations.

- **Compliance Policies:** The general policies adopted by THE COMPANY to conduct business and operations ethically, transparently, and honestly, and to be able to identify, detect, prevent, and mitigate Corruption Risks or Transnational Bribery Risks.
- **Transparency and Business Ethics Program (PTEE):** The document that sets out the Compliance Policy and the specific procedures under the responsibility of the Compliance Officer, aimed at operationalizing the Compliance Policy in order to identify, detect, prevent, manage, and mitigate Corruption Risks or Transnational Bribery Risks that may affect THE COMPANY.
- **Corruption Risk (C):** The possibility that, by action or omission, the purposes of public administration are diverted or public assets are affected for private benefit.
- **Transnational Bribery Risk (TB):** The possibility that a legal entity, directly or indirectly, gives, offers, or promises to a Foreign Public Official sums of money, items of pecuniary value, or any other benefit or advantage, in exchange for such official performing, omitting, or delaying any act related to his/her functions and in connection with an International Business or Transaction.
- **Segmentation:** The process by which subjects within a set are classified according to specific characteristics and, despite sharing a common denominator, may be sub-classified by applying filters. In risk prevention systems, segmentation supports understanding risk variables across subgroups according to their own characteristics.

- **Red Flag:** Facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios, and other information deemed relevant by the entity, from which the possible existence of an event or situation outside what the entity has determined to be normal or usual may be inferred, in a timely and/or forward-looking manner.
- **Foreign Public Official:** As defined in Paragraph One of Article 2 of Law 1778: "Any person holding a legislative, administrative, or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, whether appointed or elected. A foreign public official also includes any person exercising a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public agency, a state-owned enterprise, or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. Any official or agent of an international public organization shall also be deemed to have such status."
- **Bribery:** The act of giving, offering, promising, requesting, or receiving any gift or thing of value in exchange for a benefit or any other consideration, or for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or request is for oneself or for a third party, or in the name of that person or a third party.
- **Transnational Bribery:** The act whereby employees, administrators, Suppliers, or even third parties linked to a legal entity give, offer, or promise to a foreign public official, directly or indirectly: (i) sums of money, (ii) items of pecuniary value, or (iii) any benefit or advantage, in exchange for such official performing, omitting, or delaying any act related to his/her functions and in connection with an international business or transaction.
- **Transparency:** A good governance practice by a government, company, organization, or person to communicate and disclose information, rules, plans,

processes, and actions in a timely, complete, accessible, and understandable manner, in accordance with ethical and integrity standards to prevent acts and events related to corruption or bribery.

4. ELEMENTS OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM – PTEE

The Transparency and Business Ethics Program (PTEE) aims to publicly declare THE COMPANY's and its Shareholders' commitment to ethical and transparent conduct toward its stakeholders and to conduct business in a responsible and safe manner, operating under a philosophy of **"zero tolerance"** toward acts that contravene our corporate principles.

4.1. Identification and Assessment of Corruption and/or Transnational Bribery Risk (C/TB)

To manage Corruption and/or Transnational Bribery Risk (C/TB), THE COMPANY has established a risk assessment methodology for the C/TB Risks to which it is exposed, enabling the identification, detection, prevention, and mitigation of C/TB Risk associated with its activities. This methodology is described in Procedure P15-06, **"Guide for the Identification, Assessment, and Updating of Risks and Opportunities."**

Records of the C/TB risk assessment are documented in the Risk Matrix for each process, listing each identified risk together with its assessment and the controls applied for its mitigation.

4.2. PTEE Compliance Policies

The following are the general, mandatory guidelines for the proper operation of the Program, intended to guide the conduct of THE COMPANY, its Employees, and other stakeholders.

4.2.1. Corporate Policy on Corruption and Transnational Bribery

COMESTIBLES ALFA S.A.S., committed to preventing Corruption and/or Transnational Bribery Risk (C/TB), promotes and establishes the Transparency and Business Ethics Program (PTEE) to identify, detect, assess, prioritize, prevent, and mitigate Corruption and/or Transnational Bribery Risk (C/TB).

In furtherance of this guideline, THE COMPANY establishes that:

Employees, Shareholders, Suppliers, Intermediaries, and Contractors of THE COMPANY **must not** request, accept, give, offer, promise, or authorize sums of money, anything of pecuniary value, or any other benefit or advantage in exchange for a national or foreign public official performing, omitting, or delaying any act related to the exercise of his/her functions in connection with a national or international act, business, or transaction.

Likewise, THE COMPANY carries out Program audit activities and disclosure/training activities necessary to mitigate risk and ensure the Program's effectiveness.

4.2.2. Corporate Policy for the Engagement of Suppliers, Intermediaries, and Contractors in International Transactions

The procurement of goods and services carried out by THE COMPANY within the framework of international transactions shall be conducted under the criteria established in the Procedure for the management, selection, and evaluation of domestic suppliers P10–03, and Procedure for the selection, evaluation, and re-evaluation of foreign suppliers P10–05, through a formal process based on the principles of responsibility, transparency, quality, objectivity, ethics, and in compliance with applicable anti-corruption and anti-transnational bribery laws.

Suppliers, Intermediaries, and Contractors of THE COMPANY may not give, offer, promise, request, or accept benefits of any kind to/from a Foreign Public Official, where such conduct may be considered an incentive or reward for the official to perform, omit, or delay any act related to the exercise of his/her functions in connection with an international act, business, or transaction.

4.2.3. Corporate Policy on the Giving and Offering of Gifts or Benefits to Third Parties

In order to prevent actions such as giving, offering, or providing gifts or benefits to a National or Foreign Public Official from being interpreted as acts of Corruption or Transnational Bribery under this Compliance Manual, THE COMPANY establishes, as an internal guideline, that it is **not permitted** for Employees, Shareholders, Contractors, Intermediaries, and/or Suppliers to give gifts, directly or indirectly, on behalf of THE COMPANY to any National or Foreign Public Official, even if considered occasional, exceptional, or exclusively related to the official's employment.

Likewise, if an Employee receives any incentive, gift, or entertainment from a third party related to THE COMPANY's operations, the Employee shall be responsible for reporting it to the Compliance Officer by email to: **lineaetica@comestiblesalfa.com**.

4.2.4. Corporate Policy on Remuneration and Payment of Commissions to Employees, Shareholders, Intermediaries, and Contractors in Relation to International Business or Transactions

In accordance with THE COMPANY's corporate purpose, organizational structure, and process integration within the management system, THE COMPANY has not implemented any remuneration or commission payments to Employees and/or Shareholders in relation to international business or transactions.

Similarly, payments to Intermediaries or "Food Brokers" and international suppliers are subject to invoices issued by each third party for the products requested, whether payment is made directly to the supplier or to the Intermediary.

Therefore, THE COMPANY's ordinary business activities do not provide for commission payments and/or remuneration arising from international transactions.

4.2.5. Corporate Policy on Expenses Related to Entertainment, Meals, Lodging, and Travel

Considering the objectives of the Transparency and Business Ethics Program, THE COMPANY establishes that Employees, Shareholders, Intermediaries, Contractors, and/or Suppliers are **not permitted** to incur, directly or indirectly, on behalf of THE COMPANY, expenses for entertainment, meals, lodging, or travel for unauthorized third parties, and specifically for National or Foreign Public Officials, where such expenses could be interpreted as a bribe intended to induce such official to perform, omit, or delay any act related to the exercise of his/her functions.

4.2.6. Corporate Policy on Political Contributions of Any Nature

THE COMPANY understands "Political Contributions" as the provision of sums of money, items of pecuniary value, or any other benefit in favor of a political party, political candidate, or political campaign.

As a corporate guideline, THE COMPANY establishes that Employees, Shareholders, Suppliers, Intermediaries, and Contractors are **not authorized** to give, offer, or promise contributions of any nature to political parties, political campaigns, or to third parties linked publicly or privately to them, on behalf of THE COMPANY. This prohibition includes charitable donations used as an alternative to Political Contributions.

For this purpose, THE COMPANY also prohibits Employees, Shareholders, Contractors, Intermediaries, and Suppliers from engaging in the following conduct:

- Using THE COMPANY's time, assets, services, or equipment to carry out or support their personal Political Contributions;
- Seeking from THE COMPANY, in any manner, reimbursement or total/partial recognition of their Political Contributions.

4.2.7. Corporate Policy on Donations

Employees and Shareholders of THE COMPANY may make donations on behalf of THE COMPANY, provided that such donations are authorized by the Shareholders' Assembly and comply with regular procedures to ensure such conduct constitutes Charitable Donations, i.e., donations made in good faith for charitable purposes, directed to non-profit organizations, and without giving rise to improper advantages or benefits related to a specific national or transnational business or transaction of THE COMPANY.

Charitable Donations, as defined above, shall be made in compliance with all applicable laws and regulations, especially those related to tax matters.

The non-profit organization that is to receive a Charitable Donation shall, in all cases, be subject in advance to the applicable Due Diligence procedure.

4.2.8. Corporate Policy on Information Updates

The Compliance Policy and the Transparency and Business Ethics Program shall be reviewed and/or updated whenever changes occur in THE COMPANY's activities that alter or may alter the level of C/TB Risk, or at least once per year, in order to keep the Program current in light of new corruption or bribery typologies.

Likewise, THE COMPANY shall carry out annual information update processes for Intermediaries, Contractors, and/or Suppliers with an active contractual or commercial relationship, applying the corresponding Due Diligence procedure.

4.2.9. Corporate Policy on Retention, Filing, and Safekeeping of Documents Related to International Business or Transactions

THE COMPANY shall retain documents and records related to compliance with the rules of the Corruption and/or Transnational Bribery Risk Management Program (PTEE), and especially those related to International Business or Transactions, for a minimum period of **ten (10) years**.

THE COMPANY shall maintain a record of the following documents, available to any supervisory or control authority:

- ✓ Supporting documentation for proforma invoices, invoices, and banking transactions generated from international operations.
- ✓ Instructions, procedures, or manuals containing the processes through which approved policies and procedures of the Transparency and Business Ethics Program for the Prevention of Corruption and/or Transnational Bribery Risk (C/TB) are implemented.
- ✓ Reports submitted by the Business Ethics Officer.
- ✓ Reports submitted by the Statutory Auditor regarding the operation of the Transparency and Business Ethics Program for the Prevention of Corruption and/or Transnational Bribery Risk (C/TB).
- ✓ Due Diligence processes carried out for the onboarding of Suppliers, Contractors, Intermediaries, or Business Partners.
- ✓ Proof of payments to Intermediaries, Sponsorships, Gifts, Charitable Donations, and other permitted or approved expenses.

THE COMPANY has defined procedures for the proper handling and safekeeping of documentation, ensuring the integrity, updating, timeliness, reliability, traceability, confidentiality, and availability of information.

4.2.10. Corporate Confidentiality and Whistleblower Protection Policy

Actions and/or investigations arising from the application of this Compliance Manual by THE COMPANY shall not be disclosed to third parties. In particular, the information of individuals who report possible acts of corruption or bribery must be treated with the highest confidentiality and absolute secrecy, guaranteeing anonymity.

Managing whistleblower protection shall be the responsibility of the Business Ethics Officer, who shall store and safeguard the supporting documentation of the reporting system.

Reports shall be stored digitally by the Business Ethics Officer with appropriate security measures to prevent misuse.

Accordingly, any Employee who directly or indirectly has access to whistleblower information shall comply with the following:

a. Ensure the confidentiality and reservation of the whistleblower’s personal information at all stages of its handling.
b. Ensure that the confidentiality of whistleblowers’ personal information is not disclosed; therefore, Employees shall avoid any comments regarding the whistleblower’s identity.

In this manner, THE COMPANY recognizes the value whistleblowers contribute to the effectiveness of the system. Therefore, the Transparency and Business Ethics Program, the Code of Conduct, and this Policy expressly prohibit any form of retaliation against Employees when the reporter:

- Provides information in good faith;
- Believes the information to be substantially true;
- Does not act maliciously or make false accusations; and
- Does not seek personal benefit.

If an Employee believes he/she has been subject to retaliation (including threats or harassment), the Employee must report it to the Business Ethics Officer, or may file a report through the ethics channels.

4.3. PTEE Compliance Audit

For control and verification of compliance with the Transparency and Business Ethics Program (PTEE), THE COMPANY adopts the following mechanisms that enable systematic, critical, and periodic review of proper Program execution:

a. **Supervision and Control by the Compliance Officer:** Review existing due diligence processes and controls for engaging and managing suppliers, intermediaries, and contractors.

b. **Compliance Audits:** Conducted through the annual internal audit program and/or by the Statutory Auditor, in accordance with Article 207 of the Colombian Commercial Code and applicable accounting standards, enabling the Statutory Auditor to verify the reliability of the accounting records and ensure that transfers of money or other assets between the entity and third parties do not conceal direct or indirect payments related to bribes, gifts, kickbacks, or other corrupt conduct.

4.4. Disclosure and Training

The Transparency and Business Ethics Program (PTEE) shall be disclosed to employees and other relevant stakeholders at least once (1) per year to ensure proper compliance. In all cases, the mechanisms used—whether physical or virtual—shall facilitate stakeholders' access to and understanding of THE COMPANY's Compliance Policies and the PTEE.

4.4.1. Disclosure

Communications addressed to THE COMPANY's Employees, Contractors, Intermediaries, and Suppliers shall expressly and unequivocally reflect management's obligations related to the prevention of Corruption and Bribery.

Such communications shall also disclose, among other matters, the policy regarding gifts and donations, the creation of effective channels to receive confidential reports on Corruption and Bribery activities, and information regarding sanctions applicable to Employees and managers who breach the PTEE.

4.4.2. Training

Training shall be primarily aimed at raising awareness of the C/TB Risks to which THE COMPANY is exposed and shall be executed in compliance with Training Procedure P12-02.

Greater focus shall be placed on Employees, business activities, or contractors with higher exposure to such risks, such as Employees or Shareholders involved in public procurement or international business with countries or geographic areas presenting a high Transnational Bribery risk. In such cases, training shall be provided at least once per year, or earlier, as deemed necessary by the Business Ethics Officer.

4.5. Communication Channels

Communication channels are mechanisms made available by THE COMPANY to Employees, Shareholders, Contractors, Intermediaries, Suppliers, and other stakeholders, as well as any person with knowledge of Corruption, Transnational Bribery, or other unethical practices related to THE COMPANY, enabling them to confidentially and anonymously report any potential irregularity in compliance with THE COMPANY's Self-Control and Corruption and/or Transnational Bribery Risk Management System (PTEE), as well as suspicious activities related to C/TB Risk.

Information received through these mechanisms is exclusively accessible to the Business Ethics Officer in order to prevent potential retaliation against THE COMPANY personnel who may be involved in the reported conduct or to avoid fostering workplace harassment. Therefore, the Business Ethics Officer shall adopt appropriate measures to ensure confidentiality and anonymity of received reports.

THE COMPANY has established the following anonymous reporting channel, allowing Employees, Contractors, Suppliers, Intermediaries, or other third parties to report any act related to corruption or Transnational Bribery or to raise any concern related to this matter to the Business Ethics Officer:

By email: **lineaetica@comestiblesalfa.com**.

4.6. Roles and Responsibilities

The specific duties of Employees exposed to C/TB Risk, together with the description of roles and responsibilities under the Transparency and Business Ethics Program (PTEE), are set out in the **"Roles, Responsibilities and Authority Matrix – MT12-01."** The main functions are as follows:

4.6.1. Functions of the Shareholders' Assembly

a. Issue and define the Compliance Policy.

b. Define the profile of the Compliance Officer in accordance with the Compliance Policy.

c. Appoint the Compliance Officer.

d. Approve the document containing the PTEE.

e. Assume a commitment aimed at preventing C/TB Risks in order to conduct business ethically, transparently, and honestly.

f. Ensure the provision of the financial, human, and technological resources required by the Compliance Officer to perform his/her duties.

g. Order the relevant actions against Shareholders who perform management and administration functions in THE COMPANY, Employees, and managers when any of them breach the provisions of the PTEE.

h. Lead an appropriate communication and awareness strategy to ensure effective disclosure and understanding of the Compliance Policies and the PTEE among Employees, Shareholders, Contractors, and other identified stakeholders.

4.6.2. Functions of the Legal Representative

a. Submit, together with the Compliance Officer, the PTEE proposal to the Shareholders' Assembly for approval.

b. Ensure that the PTEE is aligned with the Compliance Policies adopted by the Shareholders' Assembly.

c. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.

d. Where there is no Board of Directors, propose the person to serve as Compliance Officer for appointment by the highest corporate body.

e. Certify compliance with the provisions of the PTEE before the Superintendence of Companies, when required by such authority.

f. Ensure that activities arising from the implementation of the PTEE are properly documented so that information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Supporting documentation shall be retained in accordance with Article 28 of Law 962 of 2005, or any rule that amends or replaces it.

4.6.3. Functions of the Compliance Officer

a. Submit, together with the Legal Representative, the PTEE proposal to the Shareholders' Assembly for approval.

b. Submit reports to the Shareholders' Assembly at least once per year. At a minimum, such reports shall include an assessment and analysis of the efficiency and effectiveness of the PTEE and, where applicable, propose improvements. Likewise, such reports shall evidence the results of the Business Ethics Officer's management and THE COMPANY's overall administration regarding compliance with the PTEE.

c. Ensure that the PTEE is aligned with the Compliance Policies adopted by the Shareholders' Assembly.

d. Ensure the effective, efficient, and timely implementation of the PTEE.

e. Implement a Risk Matrix and update it in accordance with THE COMPANY's needs, its Risk Factors, the materiality of C/TB Risk, and the Compliance Policy.

f. Define, adopt, and monitor actions and tools to detect C/TB Risk, in accordance with the Compliance Policy, to prevent C/TB Risk and the Risk Matrix.

g. Ensure the implementation of appropriate channels allowing any person to report, confidentially and securely, breaches of the PTEE and possible suspicious activities related to Corruption.

h. Verify proper application of THE COMPANY's whistleblower protection policy and, with respect to employees, the workplace harassment prevention policy in accordance with the law.

i. Establish internal investigation procedures to detect breaches of the PTEE and acts of Corruption.

j. Coordinate the development of internal training programs.

k. Verify compliance with Due Diligence procedures applicable to THE COMPANY.

l. Ensure proper filing and retention of supporting documentation and other information related to the management and prevention of C/TB Risk.

m. Design methodologies for classification, identification, measurement, and control of C/TB Risk that will form part of the PTEE.

n. Conduct the assessment of compliance with the PTEE and of the C/TB Risk to which the Obligated Entity is exposed.

4.6.4. Statutory Audit (Revisoría Fiscal)

The Statutory Auditor shall report to the competent authorities any act of Corruption of which he/she becomes aware in the performance of his/her duties.

5. STAGES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM – PTEE

The PTEE includes the following stages to identify, prevent, control, and manage Corruption and/or Transnational Bribery Risk (C/TB) and the consequences of its materialization:

1. Identification of C/TB Risk
2. Identification of C/TB Risk Factors
3. Measurement or assessment of C/TB Risk
4. Control and monitoring of the Compliance Policies and the PTEE

5.1. <u>Identification of C/TB Risk</u>

To identify, assess, control, and mitigate C/TB Risks, THE COMPANY adopts the methodology described in Procedure P15-06, **"Guide for the Identification, Assessment, and Updating of Risks and Opportunities,"** and records the Corruption and/or Transnational Bribery risks in the Risk Matrix by process.

Likewise, THE COMPANY applies complementary methodologies such as periodic Due Diligence procedures, Segmentation procedures, and Compliance Audit procedures to identify and assess C/TB Risk.

5.2. <u>Identification of C/TB Risk Factors</u>

In the process of identifying and assessing C/TB Risk, THE COMPANY adopts the following classification of C/TB Risk Factors:

a. **Third-Party Risks:** Refers to the counterparty—whether a natural person or a legal entity—with whom THE COMPANY has commercial, business, contractual, or legal relationships of any kind, including:

- *Employees*
- *Suppliers, and*
- *Intermediaries*

b. **Economic Sector Risk – Specific Economic Activities:** The DANE classification (National Administrative Department of Statistics) shall be used as a reference, corresponding to the economic activity codes described in the detailed structure of the International Standard Industrial Classification adapted for Colombia (ISIC – CIIU), i.e., a categorization of economic activities by production processes that classifies statistical units based on their main economic activity, in order to facilitate a set of activity categories usable for grouping and analysis.

c. **Country of Operation Risk:** Refers to the geographic area in which the counterparty conducts its activity, as well as the place where it resides or operates. Accordingly, a rating is developed for such jurisdictions to identify cities or countries with high corruption perception indexes.

d. **Company Size Risk:** For purposes of business size classification, the criterion shall be the counterparty's annual ordinary operating income, as follows:

- Microenterprise
- Small enterprise
- Medium enterprise
- Large enterprise

- Natural Person

e. Legal Nature (Legal Form) Risk: Refers to the characteristics that determine the applicable legal regime of an organization, company, or entity, classified as:

- Central administration (National Public Sector)
- Local administration (Departmental and/or Municipal Public Sector)
- Sole proprietorship
- Non-profit entity
- Solidarity economy organization
- Corporation (S.A.)
- Limited partnership by shares
- Foreign company
- Limited liability company
- Simplified stock company (S.A.S.)
- Natural Person

5.2.1. Segmentation

The model used for segmentation and classification of C/TB risk factors and for the detection of red flags follows the **DELPHI methodology**, whereby an exposure value to C/TB risk is assigned to each qualitative and quantitative variable analyzed or segmented, enabling recognition of significant differences in characteristics, with the purpose of determining the behavior of each segment.

The defined segmentation methodology corresponds to an expert analysis based on a structured procedure that allows group consensus on the variables to be considered, the scores/weightings to be assigned to segmented variables, among others.

Segmentation, as the process through which elements are separated into groups presenting significant similar characteristics within them, makes it possible to differentiate one segment from another and, in turn, identify differences among the groups or segments. The detailed description of the segmentation process is contained in the methodological document and the technical document of the specialized provider.

Segmentation Exceptions: In accordance with the company's risk appetite regarding ML/TF risk tolerance, only third parties whose transactions, carried out through any payment method, exceed one current legal monthly minimum wage (SMLV) will be included in the segmentation process. Transactions below the aforementioned threshold are considered to represent a low risk in this matter and may therefore be tolerated.

5.3. Measurement or Assessment of C/TB Risk

The methodology described in Procedure P15-06, **"Guide for the Identification, Assessment, and Updating of Risks and Opportunities,"** enables measurement of the likelihood of occurrence and the impact of inherent C/TB Risk. Additionally, it:

a. Establishes the criteria for assessing inherent C/TB Risks.
b. Describes the types of controls to reduce and mitigate C/TB Risks.
c. Assesses C/TB Risk after the application of the defined controls, i.e., Residual Risk.
d. Determines the risk response policy.

5.4. Control and Monitoring of the Compliance Policies and the PTEE

Periodic Due Diligence and Compliance Audit mechanisms are implemented to verify and evaluate the effectiveness of preventive actions and to adopt appropriate measures to mitigate C/TB Risks once they have been identified and detected.

Likewise, the following procedures are defined to control and supervise the Compliance Policies and the PTEE:

a. Oversight by the Compliance Officer regarding the management of C/TB Risk in legal relationships with Government Entities and in international or domestic business or transactions in which THE COMPANY participates.
b. Periodic performance of Compliance Audits and Due Diligence procedures, as determined by the Compliance Officer.

6. DUE DILIGENCE PROCEDURES

Due Diligence is intended to provide THE COMPANY with the elements necessary to identify and assess the C/TB Risks to which it may be exposed when it is preparing to establish any type of commercial or contractual relationship with a natural person or a legal entity.

Transnational Bribery Risk

Proper knowledge of THE COMPANY's counterparties or third parties (Due Diligence) involves periodic analysis of legal, accounting, and/or financial aspects, as well as verification of credit standing or reputation, prior to the commercial or contractual relationship with the counterparty and, when red flags are identified that warrant it.

Considering that Suppliers/Contractors/Intermediaries may be used to make and conceal payments related to bribes to Foreign Public Officials in the context of International Business or Transactions, Due Diligence shall be performed by the process responsible for contracting and managing the counterparty, under the following parameters:

A. *Appropriate review of the specific qualifications of each Supplier / Contractor / Intermediary*

Collect basic data and information regarding commercial background, reputation, and administrative, criminal, or disciplinary sanctions that have affected, affect, or may affect the subjects of the Due Diligence. This shall include Suppliers/Contractors/Intermediaries as well as potential third parties that may present C/TB Risk within the framework of the transnational transaction.

The procedure consists of:

1. Completion by the supplier/contractor of the “Foreign Supplier Registration/Update” form R 10-03-03, in which agreements are executed and adherence to corporate policies is confirmed, as follows:

    a. Source of Funds Declaration

    b. Security Agreement

    c. Declaration of awareness of and adherence to Compliance Policies

2. Submission by the supplier/contractor/intermediary of the supporting documentation required by THE COMPANY for analysis in order to identify potential red flags.
3. Collection of information regarding commercial, accounting, financial, reputational, and sanction-related aspects (administrative, criminal, or disciplinary) that have affected, affect, or may affect the persons subject to Due Diligence, supported by verification against available public control and informational lists. Comply with the provisions of the Procedure for the management, selection, and evaluation of domestic suppliers (P10–03) and the Procedure for the selection, evaluation, and re-evaluation of foreign suppliers (P10–05).

B. *Implementation and Maintenance of Financial Controls*

Financial controls are effective tools to deter inappropriate behavior, increasing the likelihood of early detection and capturing highly useful information to ensure traceability and evidence of payments. Therefore, it is important to review transaction activity with a Supplier/Contractor/Intermediary to validate that high-value payments do not conceal indirect payments of bribes or gratuities to national public officials or Foreign Public Officials, such as the increased amounts recognized to a Contractor for intermediary services.

Accordingly, inspections, reviews, and audits are implemented to verify that financial controls operate properly and that all transnational transactions are accurately recorded in THE COMPANY's accounting and financial ERP system.

Depending on the assessment of identified risks, the application of financial controls may extend not only to cash payments but also to discounts, refunds, purchase orders, among others, which are also ways of compensating someone and paying a bribe. Therefore, financial controls shall apply across the entire organization and especially to the accounts payable and accounts receivable processes, where they must be applied permanently and mandatorily.

Corruption Risk

Since Employees may constitute a risk factor for corruption and bribery, potentially exposing THE COMPANY to reputational, legal, or operational risks, Due Diligence shall be prioritized for those Employees who participate in the activities of selection, evaluation, reevaluation, and management of counterparties (Suppliers, Customers, Employees), and the following shall be required:

a. Prior to engagement, consult available public control and informational lists to identify red flags related to sanctions or legal, accounting, or financial records.
b. During the hiring phase, Employees must sign their adherence to THE COMPANY's Code of Ethics and Conduct and, for positions where applicable, disclose any private interests that may create conflicts of interest.

7. RED FLAGS

Red flags are the set of qualitative and quantitative indicators that enable timely identification of atypical behavior in the defined analysis variables. They may include facts, situations, events, amounts, and any other relevant information from which unusual behavior may be inferred.

Below are certain red flags that should be considered, depending on the identified C/TB Risks.

I. In the analysis of accounting records, operations, or financial statements:

a. Invoices that appear to be false, do not reflect the reality of a transaction, are inflated, or contain excessive discounts or refunds.
b. Foreign transactions whose contractual terms are highly sophisticated.
c. Transfers of funds to countries considered tax havens.
d. Transactions with no logical, economic, or practical explanation.
e. Transactions outside the ordinary course of business.
f. Transactions where the identity of the parties or the source of funds is unclear.
g. Assets or rights included in the financial statements that have no real value or do not exist.

II. In the corporate structure or corporate purpose:

a. Complex or international legal structures with no apparent commercial, legal, or tax benefits, or owning and controlling a legal entity with no commercial purpose, particularly if located abroad.

b. Legal entities with structures involving domestic fiduciary arrangements or foreign trusts, or non-profit foundations.
c. Legal entities with “offshore entities” or “offshore bank accounts” structures.
d. Non-operating companies under the terms of Law 1955 of 2019, or companies that, based on business development, may be considered “paper” entities, i.e., that reasonably serve no commercial purpose.
e. Companies declared as fictitious suppliers by DIAN.
f. Legal entities where the Ultimate Beneficial Owner cannot be identified.

III. In the analysis of transactions or contracts:

a. Frequent use of consultancy agreements, intermediary agreements, and joint ventures.
b. Contracts with Contractors or government entities that give an appearance of legality but do not reflect precise contractual duties and obligations.
c. Contracts with Contractors that provide services to a single customer.
d. Unusual losses or gains in contracts with Contractors or government entities, or significant changes without commercial justification.
e. Contracts containing variable remuneration that is unreasonable, or payments in cash, in Virtual Assets, or in kind.
f. Payments to PEPs or persons close to PEPs.
g. Payments to related parties (Members/Shareholders, Employees, Subsidiaries, branches, among others) without apparent justification.
h. Payments for transactions funded by international transfers from multiple senders to a single beneficiary, or from a single sender to multiple recipients, with no apparent relationship.
i. Transactions with subcontractors that have not been identified.

j. Transactions carried out with counterparties domiciled or located in jurisdictions designated by FATF as non-cooperative.

k. Persons seeking to conduct any type of operation or negotiation with THE COMPANY in cash for amounts exceeding 25 Current Legal Monthly Minimum Wages.

l. Purchase or sale of goods at prices markedly deviating from market prices.

m. A supplier or customer trend to breach customs, foreign exchange, and/or tax regulations to avoid cash controls.

IV. Unusual transactions or conduct by contractors:

a. Identifying that a contractor abroad carries out over-invoiced transactions (i.e., at a very high price compared to the normal price for similar services).

b. A contractor proposing not to issue a sales invoice for services provided abroad (proposing the use of "accounting smoke screens").

c. A contractor requesting that THE COMPANY make payment to a third party.

d. A contractor requesting the engagement of one or more other contractors to carry out the same assignment entrusted to him/her or another of similar nature.

In any case, the red flags identified in this Manual are purely illustrative. Therefore, if events not contemplated herein are identified that, in a person's judgment, should be considered unusual or suspicious, they shall also be reported to the Business Ethics Officer.

8. REPORTS

THE COMPANY declares the obligation of reporting/denouncing acts of Corruption by its Directors, Shareholders, Employees, Suppliers, Contractors, or Intermediaries, both internally and externally, as follows:

8.1. EXTERNAL

National reporting channels for Transnational Bribery and Corruption acts are:

A. *Reporting of Transnational Bribery complaints to the Superintendence of Companies*.

Transnational Bribery Reporting Channel available at the following link:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx

B. *Reporting of Corruption complaints to the Transparency Secretariat.*

Corruption Reporting Channel available at the following link:

http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion

8.2. INTERNAL

Any report regarding COMESTIBLES ALFA S.A.S.'s Self-Control and Corruption and/or Transnational Bribery Risk Management System (PTEE) may be communicated to the Business Ethics Officer via email at: **lineaetica@comestiblesalfa.com**, or through the QR code designated for this purpose.

9. SANCTIONING REGIME

In accordance with the principle of zero tolerance toward acts of corruption and bribery, and its commitment to the ongoing implementation of compliance policies and conduct guidelines included in the Corporate Code of Ethics, THE COMPANY urges its Employees, Shareholders, Suppliers, Intermediaries, and Contractors to comply with and adhere to such policies and guidelines.

Accordingly, any violation or breach by any Employee or Director of the provisions set forth in the PTEE Compliance Manual shall be considered serious misconduct and shall require THE COMPANY to initiate appropriate and effective disciplinary procedures, in accordance with applicable labor and disciplinary regulations.

10. FORMAL ADOPTION

This Manual was:

1. Approved and implemented by the Shareholders' Assembly of COMESTIBLES ALFA S.A.S., through Minutes No. 110 dated May 27, 2022.
2. Updated and approved by the Shareholders' Assembly of COMESTIBLES ALFA S.A.S., through Minutes No. 114 dated August 11, 2023.
3. Updated and approved by the Shareholders' Assembly of COMESTIBLES ALFA S.A.S., through Minutes No. 116 dated March 27, 2024.
4. Updated and approved by the Shareholders' Assembly of COMESTIBLES ALFA S.A.S., through Minutes No. 122 dated March 27, 2025.
5. Updated and approved by the Shareholders' Assembly of COMESTIBLES ALFA S.A.S., through Minutes No. 124 dated February 28, 2026.