

Table of Contents

INTRODUCTION.....	2
1. POLICIES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM	3
1.1. TRANSPARENCY AND INTEGRITY POLICY	3
1.1.1. PRACTICES THAT UNDERMINE TRANSPARENCY, INTEGRITY, AND BUSINESS ETHICS	5
1.1.2. PROGRAM TO ENSURE TRANSPARENCY AND BUSINESS ETHICS	6
1.2. POLICIES RELATED TO INTERACTIONS WITH GOVERNMENT OFFICIALS OR PUBLIC SERVANTS	7
1.3. TRAVEL EXPENSE POLICY	8
1.4. COMPENSATION AND COMMISSION PAYMENT POLICY	8
1.5. POLICIES ON CONTRACTS OR AGREEMENTS WITH THIRD PARTIES	8
1.6. POLICIES ON DONATIONS AND POLITICAL CONTRIBUTIONS	8
2. REPORTING MECHANISMS	9
2.1.2. INTERNAL COMPLAINT REPORTING	9
2.1.3. COMPLAINT REPORTING TO AUTHORITIES	9
3. DUE DILIGENCE	10
3.1.1. ENHANCED DUE DILIGENCE C/ST	11
4. SANCTIONS FOR NON-COMPLIANCE WITH THE TEEP	12
4.1.1. CORRECTIVE ACTIONS	12
5. DOCUMENT MANAGEMENT	13
6. BTEP UPDATES	13I

INTRODUCTION

Dear Stakeholders,

At Nutresol S.A.S., we are firmly committed to integrity, honesty, and accountability in all our operations. We are pleased to present a summary of our Business Transparency and Ethics Program (BTEP), a fundamental framework that guides our conduct and business relationships. This program is a clear demonstration of our commitment to best business practices and to building an environment of mutual trust.

Our Strong Commitment to Ethics and Transparency

Nutresol S.A.S.'s BTEP reflects the unwavering dedication of our Senior Management to uphold ethical and transparent conduct in every interaction. Our main goal is to cultivate an organizational culture that prioritizes ethical values, adopting a zero-tolerance policy toward corruption and bribery. This program is mandatory for all our personnel and extends to all our stakeholders, including our valued customers, suppliers, distributors, and contractors, ensuring that we all operate under the same high standards of integrity.

1. POLICIES OF THE CORPORATE TRANSPARENCY AND ETHICS PROGRAM

1.1. TRANSPARENCY AND INTEGRITY POLICY

Nutresol S.A.S. does not tolerate, justify, or promote any form of corruption. It believes there is no justification for violating the current legal framework. For this reason, it has implemented due diligence measures in accordance with the highest international standards and has created mechanisms for the prevention, detection, control, and reporting of acts of corruption, transnational bribery, and any other corrupt practices.

Additionally, we have established seven (7) fundamental principles that must guide our actions at all levels and are integrated into the guiding principles that inspire our corporate ethics.

Principle of Legality: All individuals associated with Nutresol S.A.S. are committed to ensuring compliance with the Colombian Constitution and laws, as well as the provisions and regulations issued by authorities and the policies and standards established by Nutresol S.A.S. Employees involved in business operations abroad must be aware of and comply with all domestic laws and regulations of the foreign country.

Conflict of Interest: No employee shall offer to third parties, nor accept from them, gifts from the following list, regardless of their value:

- Money
- Loans
- Bribes
- Similar monetary advantages

Therefore, Nutresol S.A.S. demands from its personnel the highest ethical standards in relationships and negotiations with suppliers and clients. It is strictly prohibited to receive or offer personal benefits and/or favors for oneself, family members, or third parties.

Respect for Clients: Nutresol S.A.S. maintains commercial relationships with its clients based on service, quality, timeliness, and respect. Employees are not permitted to offer gifts, benefits, or reimbursements that could constitute a breach of law or the client's policies during the performance of their duties.

The behavior of our employees must ensure the satisfaction and continued loyalty of our clients, who are our reason for being.

Respect for Suppliers: Nutresol S.A.S. maintains relationships with its suppliers based on mutual respect, aiming for continuous and stable supply with quality, within a framework of balanced negotiations.

It is prohibited to request, give, or receive favors, loans, or gifts in any form, name, or origin. Employees are forbidden from obtaining personal benefits, or benefits for their family or third parties, derived from this commercial relationship, including gifts or invitations that could compromise their independence.

Use of Information: No employee may seek or obtain benefits for themselves, their relatives, or third parties from privileged or confidential information, or from opportunities presented to them as employees of Nutresol S.A.S.

Commercial, technical information, and specifications provided to or received from suppliers or clients must be used exclusively for business purposes. It is strictly forbidden to disclose such information to third parties, as it is the property of Nutresol S.A.S.

Principle of Good Faith: Act in good faith, with diligence and care, always ensuring respect for others and compliance with the law, and giving priority in decision-making to the principles and values of Nutresol S.A.S. over personal interests.

Principle of Loyalty: Out of loyalty to Nutresol S.A.S., all individuals must promptly report to their immediate supervisors any act or irregularity committed by another employee or third party that may harm or endanger the interests of Nutresol S.A.S., its clients, shareholders, or executives.

Accordingly, every individual associated with Nutresol S.A.S. by any means shares the responsibility for the proper and correct application of the corporate transparency and ethics program and, in particular, has the full support of Management to act in accordance with the principles set forth in this document.

For this reason, Nutresol S.A.S. Management values and recognizes the effort and commitment of those who act with integrity and safeguard the transparency of corporate operations.

Nutresol S.A.S. Corporate Transparency and Business Ethics Policy

1.1 Transparency and Integrity (continued)

Nutresol S.A.S., following best practices, adopts the implementation of procedures, protocols, and control and reporting mechanisms—such as the Transparency Line—to ensure the prevention, identification, and handling of acts and behaviors considered unlawful due to their lack of legitimacy and transparency.

Nutresol S.A.S. prohibits all forms of bribery and corruption and requires strict compliance with all anti-bribery and anti-corruption laws and regulations in force.

It is imperative to prioritize adherence to ethical principles and values over the achievement of business goals, fostering a culture oriented toward the application and enforcement of policies comprising the Corporate Transparency and Ethics Program (PTEE).

All individuals associated with Nutresol S.A.S. must be familiar with and comply with all policies and procedures that make up the Transparency and Business Ethics Program.

Employees authorized to conduct domestic or international purchases or negotiations must perform due diligence to thoroughly understand third parties, particularly their ties with government entities or public officials, before finalizing purchases or agreements when applicable.

To this end, they must apply the guidelines outlined in this Transparency and Business Ethics Program and the procedures detailed in section 2.1.

1.1.1 PRACTICES CONTRARY TO TRANSPARENCY, INTEGRITY, AND BUSINESS ETHICS

The following behaviors are considered completely unacceptable and contrary to our PTEE:

- **Conflict of Interest:** Any situation in which a worker's personal interests conflict with those of Nutresol S.A.S., resulting in decisions that benefit the employee or third parties to the detriment of the company's legitimate interests.
- **Bribery:** The act of giving or receiving anything of value (money, gifts, favors, or benefits) as an inappropriate incentive or reward to gain business, advantages, or influence decisions. This includes both public and private sector bribery, as well as offering or receiving excessive gifts, expensive travel, or illicit commissions. Any hint of bribery must be immediately rejected and reported.
- **Corruption:** Deliberate and dishonest actions undertaken to obtain personal or third-party gain in violation of organizational principles. This includes accepting bribes from third parties (internal corruption) or offering bribes to government officials or third parties (corporate corruption).
- **Fraud:** Intentional acts or omissions meant to deceive, misappropriate assets, or manipulate information to the company's detriment. This includes falsified reports,

misuse of confidential information, irregularities in procurement processes for illicit gain, destruction of information, money laundering, and cyber fraud.

1.1.2 CORPORATE PROGRAM FOR ENSURING TRANSPARENCY AND ETHICS

In alignment with the principles of transparency and integrity, Nutresol S.A.S. has implemented a corporate program to ensure legitimate and transparent conduct, with the following objectives:

- **Promote and ensure** the performance of behaviors in accordance with legal and internal norms, as well as good practices.
- **Regulate mechanisms and procedures** to prevent actions that contradict this program.
- **Establish due process** to identify and assign responsibility for non-transparent acts.

The program includes:

- **INTEGRATING and COORDINATING** actions necessary to prevent and control potential situations of fraud, bribery, and corruption.
- **CREATING** an environment of transparency by integrating different systems designed to prevent and detect illegal or non-compliant actions and maintaining communication channels for reporting them.
- **PROMOTING** an organizational culture based on legality, transparency, and core principles of ethics and responsible conduct, regardless of hierarchical level.
- **IDENTIFYING, DEVELOPING, and IMPLEMENTING** proper procedures for preventing, detecting, and addressing non-compliant conduct, with continuous improvement. Risk identification and assessment should follow Nutresol S.A.S.' risk policy and methodology.
- **ENSURING** due process in investigating suspected fraud, bribery, or corruption while respecting personal dignity and rights, maintaining confidentiality, and applying proportional corrective actions. Good-faith whistleblowers are protected against retaliation.
- **ENCOURAGING** employee loyalty by responsibly reporting suspected fraud.

1.2 POLICIES RELATED TO INTERACTION WITH PUBLIC OFFICIALS OR SERVANTS

1.2.1. EXPENSES FOR GIFTS, TRAVEL, AND ENTERTAINMENT FOR NATIONAL OR FOREIGN PUBLIC OFFICIALS

Employees must not request, accept, offer, or provide gifts, entertainment, hospitality, travel, or sponsorships intended to induce, support, or reward improper conduct related to securing business involving Nutresol S.A.S.

Gifts, entertainment expenses, or other courtesies for the benefit of a public official or servant are not allowed.

If any courtesy is considered, its value must not exceed US \$50 and must comply with the company's gifts and hospitality policy.

1.2.2. NEGOTIATIONS WITH AGENTS, INTERMEDIARIES, AND FACILITATION PAYMENTS

Nutresol S.A.S. does not permit the use of intermediaries or third parties to make improper payments.

Facilitation payments (payments made to a public official or businessperson to expedite a process) are prohibited. These payments must not be made to public officials—even if considered common practice in certain countries.

1.3 TRAVEL EXPENSE POLICY

Nutresol S.A.S. has established a travel expense policy published in Qplus, which is communicated to staff in roles that require travel.

Employees must not incur unauthorized or additional expenses without proper justification in accordance with the principles, rules, and values outlined in the PTEE and the Code of Conduct and Professional Ethics.

Furthermore, employees must not use company-provided resources for purposes other than those authorized, nor may they divert such resources for personal or third-party benefit.

1.4 POLICY ON COMPENSATION AND COMMISSION PAYMENTS

Nutresol S.A.S. has defined parameters within its accounting software for recognizing commissions in the commercial area, as well as within initial employment proposals. These parameters are also reflected in the additional terms of contracts, when applicable.

1.5 POLICIES ON CONTRACTS OR AGREEMENTS WITH THIRD PARTIES

All contracts or agreements signed by Nutresol S.A.S. must include clauses, declarations, or warranties regarding anti-bribery and anti-corruption behavior. They must also include the right to terminate the contract in the event of a violation of this program or any applicable anti-corruption laws or regulations.

In all cases, the individual responsible for the negotiation must ensure that such clauses are included before the contract or agreement is signed.

1.6 POLICIES ON DONATIONS AND POLITICAL CONTRIBUTIONS

Nutresol S.A.S. does not make political donations or contributions.

All donations made are to non-profit entities, foundations, or similar organizations. These must have a lawful purpose and be supported by a donation certificate signed by the beneficiary organization's statutory auditor.

All donations must follow the company's established donation policy.

2. REPORTING MECHANISMS

Nutresol provides the following mechanisms to report any situation, act, or behavior that may go against the principles outlined in this document:

2.1.1. TRANSPARENCY AND INTEGRITY LINE (TIL)

As a preventive measure, Nutresol S.A.S. has a Transparency Line, which any person—regardless of position—or stakeholder group may use to seek guidance on the Transparency and Business Ethics Program, or to report behaviors falling under any form of bribery or corruption. Reports are handled in detail, ensuring confidentiality of both the information and the reporting party, protecting them against retaliation.

Transparency Line: +57 (1) 6700080 ext. 416

2.1.2. INTERNAL REPORTING FORM

If an employee or stakeholder wishes to directly report conduct falling under the categories that violate transparency, integrity, and business ethics, they may use the following online form, which ensures confidentiality and protection against retaliation:

<https://forms.gle/ncEYrfqtcV1cDx9D8>

2.1.3. REPORTING TO GOVERNMENT AUTHORITIES

The Superintendence of Companies (Superintendencia de Sociedades) has made the following reporting channels available for cases involving corruption or transnational bribery committed by Colombian legal entities or Colombian branches of foreign companies:

- Transnational Bribery Reporting: *Canal de denuncias por soborno transnacional - Asuntos Económicos Societarios*
- Corruption Reporting to the Secretariat of Transparency: *Portal Anticorrupción de Colombia - PACO*

3. DUE DILIGENCE

To address the risks of corruption and transnational bribery, Nutresol S.A.S. has designed and adopted the PTEE program, which encompasses all effective activities, procedures, and methodologies needed for protection.

Proper knowledge or due diligence regarding each counterparty or third party requires timely and adequate analysis of personal data, economic activity, and market involvement. This must be conducted before establishing any commercial or contractual relationship—or whenever red flags are identified.

NATIONAL SUPPLIERS:

Due diligence will be conducted for national suppliers with recurring monthly transactions exceeding COP \$9,900,000 (or its equivalent in minimum wages), or according to the **FMT-C-15 Business Associate Matrix – Suppliers**, following the guidelines in **PDM-C-2 Supplier Selection, Evaluation, and Re-Evaluation**.

For non-recurring or smaller suppliers, a minimum set of documents will be required as outlined in **PDM-C-2**.

For engaging statutory auditors, in addition to the regular due diligence, a SIREL username and password certificate issued by the UIAF must be provided.

FOREIGN SUPPLIERS:

Due diligence will follow **PDM-C-2 Supplier Selection, Evaluation, and Re-Evaluation**, with no monetary threshold.

BUSINESS PARTNERS – CLIENTS:

Due diligence will be performed for all new or renewing clients, both national and international, with no monetary threshold. This follows the guidelines in **PDM-V-4 Client Registration and Update**, **FMT-V-2 (National Clients)**, and **FMT-V-16 / FMT-V-17 (International Clients/ Customer Info Sheet)**.

EMPLOYEES:

All new hires undergo due diligence according to **PDM-RH-2 Recruitment and Selection**.

SHAREHOLDERS:

When onboarding new shareholders, due diligence is required per **PDM-C-2** and **FMT-C-8 Business Partner Registration – Supplier**.

The responsibility for performing effective due diligence lies with the department leading the contracting process.

This process includes validation against watchlists, and checking commercial, reputational, and legal backgrounds—administrative, criminal, or disciplinary—that may affect the individuals or entities involved.

If any anomalies related to corruption or transnational bribery are detected, they must be reported to the Compliance Officer for enhanced due diligence.

3.1.1. ENHANCED DUE DILIGENCE (EDD) – TRANSNATIONAL BRIBERY CONTEXT

This process involves taking additional, more rigorous steps to understand the counterparty. The Compliance Officer (or their delegate) determines the need for this process, based on risk assessments and applicable regulations.

EDD applies in the following cases:

- **Politically Exposed Persons (PEPs):** Public officials, former officials, their relatives, or those closely associated with them.
- **Counterparties in non-cooperative jurisdictions:** Countries that do not comply with international anti-corruption standards.
- **Other high-risk cases:** Whenever the company identifies a heightened risk of corruption or transnational bribery.

4. SANCTIONS FOR NON-COMPLIANCE WITH THE PTEE

The provisions contained in this procedure are mandatory for all employees responsible for its implementation. Any violation or non-compliance is considered a serious offense and will lead to sanctions as described in the company's internal work regulations.

Any employee who becomes aware of any of the practices listed in section 4.2 of this document must report it immediately through the channels established in the Transparency and Business Ethics Program—whether to the Compliance Officer, their immediate supervisor, or, if necessary, via the Transparency Line or the reporting form. If reported through a direct supervisor, the matter must be communicated to the Human Resources Director within 24 hours.

The same applies to any violation of policies associated with the PTEE.

In these cases, the employee is entitled to the following guarantees:

- **Confidentiality** regarding the information and the individuals involved.
- **Presumption of good faith.** When someone reports misconduct, it is presumed they do so in good faith, based on real indications or evidence.

The Compliance Officer will determine whether a disciplinary process should be initiated for the employee, which includes an investigation of the case, in accordance with the internal work regulations and applicable legal standards.

4.1.1. CORRECTIVE ACTIONS

In matters involving employees of Nutresol S.A.S., actions must be taken in accordance with labor laws and the company's internal work regulations.

Suppliers and clients must comply with the terms agreed upon in the contracts governing their obligations and rights, including the legally established mechanisms for terminating such relationships if necessary.

Government Authorities: If applicable, the matter must be reported to the appropriate regulatory or oversight bodies.

5. DOCUMENT MANAGEMENT

The archiving and preservation of documents related to national or international business transactions must comply with Nutresol S.A.S.' document management program and retention schedules.

Nutresol S.A.S. must maintain accurate and precise accounting records that faithfully reflect all transactions carried out.

Employees of Nutresol S.A.S. may not alter, omit, or falsify records in order to conceal improper activities or to misrepresent the true nature of any recorded transaction.

Nutresol S.A.S. has internal controls in place to prevent the concealment or disguise of bribes or other improper payments in transactions categorized as commissions, fees, sponsorships, donations, representation expenses, or any other type of expenditure that may be used to hide or mask the inappropriate nature of a payment.

6. UPDATING THE PTEE

This program must be reviewed, updated, and approved at least every two (2) years by the Board of Directors or the highest governing body, and/or whenever new legal or internal regulations must be incorporated.

Any changes to the program will be communicated to all employees and relevant stakeholders.