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INTRODUCTION TO THE COMPLIANCE MANUAL

C.I. Agrofrut S.A.S. Company, hereinafter the Company, is committed to complying with Colombian regulations governing transparency and business ethics.

Therefore, the Compliance Manual, the Compliance Policy, and the Transparency and Business Ethics Program apply to the entire human team linked to the Company and all related parties and stakeholders understood as customers, suppliers, distributors, contractors, shareholders, investors, employees, and in general to all those with whom directly or indirectly any commercial, contractual, or cooperative relationship is established with the Company.

OBJECTIVE OF THE MANUAL

The objective of the Compliance Manual is to publicly declare the commitment of the Company and its Managers to act ethically and transparently, with a philosophy of zero tolerance for acts that are contrary to the Company's corporate principles.

SCOPE OF THE MANUAL

The controls, actions, procedures, and definitions included in this Manual are applicable and mandatory for all employees, partners, and third parties or stakeholders with whom C.I. Agrofrut S.A.S. has relations. Violations or non-compliance with this manual will result in administrative, disciplinary, and criminal penalties as mentioned below.

DEFINITION OF TERMS

Compliance Manual: the document that contains the Transparency and Business Ethics Program of the Legal Entity.

PTEE: Transparency and Business Ethics Program (by its Spanish acronym).

Compliance Policies: the general policies adopted by the Administrators of a Legal Entity so that the latter may conduct its business ethically, transparently, and honestly.

Transparency and Business Ethics Program: the specific procedures in charge of the Compliance Officer, designed to implement the Compliance Policies.

Compliance Officer: the natural person appointed by the Administrators to lead and manage the Transnational Bribery and Corruption Risk Management System.

Corruption: inside this Chapter, it shall include all conducts that are intended for a Company to be benefited, to seek a benefit or interest, or to be used as a means in, the commission of crimes against the public administration or the public patrimony or in the commission of Transnational Bribery conducts.

Transnational Bribery: the act by which a legal entity, through its Employees, Administrators, Associates, Contractors, or Subordinate Companies, gives, offers, or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or advantage in exchange for such public servant performing, omitting, or delaying any act in connection with his functions and in connection with an international business or transaction.

REGULATIONS IN COLOMBIA

The Superintendency of Corporations established Chapter XIII to the Basic Legal Circular.

PENALTIES FOR NON-COMPLIANCE

Penalizing system

By the provisions of Article 5° of Law 1778 of 2016, the Superintendence of Corporations will impose



one or more penalties on legal entities that incur the conducts outlined in Article 2° of the law. The imposition of penalties shall be made using a reasoned resolution, by the graduation criteria outlined in said law. The penalties may be fines of up to two hundred thousand (200,000) Minimum Legal Monthly Salaries in Force.

Inability to contract with the Colombian State for a term of up to twenty (20) years.

Criminal law

Transnational bribery is typified as a crime in the Colombian Penal Code, in its article 433, generating imprisonment, disqualifications, and economic penalties. The representatives of the Company, Managers, Employees, Collaborators, and the Compliance Officer, declare that they are aware of the provisions and administrative and criminal penalties for non-compliance with the instructions issued by the Superintendence of Companies, in matters of Transparency and Business Ethics, by the conducts provided for in Art. 2 of Law 1778 of 2016.

COMPLIANCE POLICY

The Company's Compliance Policy is based on the principles of responsibility, honesty, integrity, rectitude, and ethics. Under these fundamental bases, the highest corporate body as an administrative body and the Company's Management seek to promote among its collaborators, contractors, clients, associates, and other stakeholders, whose actions are framed within the principles of this Compliance Manual, which should be inspired by ethical standards.

REWARD POLICY AND ALLOWABLE BENEFITS

Allowable rewards and benefits

The acts of commercial rewards are allowed only for the legal representative, administrators, managers, and partners of the Company; those acts of commercial courtesy, such as details of gratitude, bonuses, or others, which, in any case, they may not exceed the current legal monthly minimum wage, per person or entity to whom such rewards are made. Such rewards and benefits must have the prior approval of the executive in charge of the corresponding area, notifying the accounting area and the Compliance Officer.

Non-allowable rewards and benefits

The legal representative, collaborators, associates, managers, and, in general, any representative of the Company, are forbidden to:

- Commissions or gratuities: It is not accepted any practice that can be considered corrupt that pretends to grant commissions or gratuities in contravention of ethical and transparency requirements.
- Giving or promising (or receiving/accepting), directly or indirectly, money, gifts, or benefits: either personally or to third parties (public administration, associations, other similar organizations, customers, suppliers, and private third parties), to obtain an undue advantage, both personal and for the company, seeking to influence the recipient.
- Illegal or Reprehensible Behavior: All employees, representatives, managers, or associates shall avoid committing any reprehensible conduct that includes corrupt practices to achieve economic objectives or benefits for the company.
- It is prohibited to give/promise, receive/accept, directly or indirectly, any kind of compensation: That is, any kind of gifts, financial advantages, or any other benefits from, or to, a public or private party and/or entity directly or indirectly represented by that party (including through family members). Therefore, no payments in money, gifts, gratuities, or goods may be received in exchange for obtaining, doing, or refraining from doing anything for the benefit of the third party, to obtain an agreement, payment, credit, income, concealment, or supply of information or purchase and sale of goods, in a business or transaction that benefits a customer or supplier related to the Company.



In general, it is prohibited to receive:

Gifts, presents, donations, contributions, entertainment, cash or valuable material objects, commissions, and gratuities, in exchange for obtaining a personal benefit in connection with the business for the company, obtaining a personal benefit in bidding processes in which the company participates, or having a conflict of interest.

PRACTICES CONSIDERED CORRUPT IN DOMESTIC AND INTERNATIONAL BUSINESS OPERATIONS (CORRUPTION AND TRANSNATIONAL BRIBERY)

The Anti-corruption and Anti-bribery policy of C.I. AGROFRUT S.A.S. aims to declare the Company's commitment to the institutionalization of ethics and transparency among all its employees and all those who in one way or another are involved in the production or business chain in the development of its corporate purpose, with a philosophy of no tolerance in all those acts that go against ethics and transparency.

According to the above, in C.I. AGROFRUT S.A.S., any type of bribery is prohibited, therefore, any person within the company who suspects or has knowledge of any conduct involving corruption or bribery at any level must report it immediately through the human management area, oficialdecumplimiento@agrofrut.com designated by the company or the established ethical line, and the Company's Management will respond to all these reports and will advocate the necessary actions.

Corruption and transnational bribery policy

Employees, managers, or representatives who travel abroad for business reasons on behalf of the Company or its behalf may not:

- a. offer, give, promise, authorize, money or any material goods (cash, gifts, loans, meals, travel, accommodation) to any public servant, natural person, or legal entity, to obtain, retain, or direct business to any person, to obtain an advantage.
- b. Give gifts, trips, hospitality, gift cards (bonuses), even if they are not of material value, if it is considered a corrupt act, to obtain an improper advantage or to obtain a favor, favorable concept towards the Company or its representative, with the person's own money.
- c. Made no unauthorized payments, gifts, benefits, or commissions through intermediaries; such rewards and benefits must have the prior approval of the executive in charge of the corresponding area, notifying the accounting area and the Compliance Officer.
- d. Hide unauthorized bonuses, gifts, or commissions through the recording of other expenses, as this is prohibited.
- e. Give gifts, trips, hospitality, gift cards (bonuses), even if they are not of material value if it is considered a corrupt act, to obtain an improper advantage or obtain a favor, favorable concept towards the company or its representative, at the company's expense.
- f. Make contributions to political campaigns on behalf of the company, directly or indirectly, through payments, advertising, or to any entity related to a political office, without prior authorization from the management.
- g. Authorize advances for public employees' expenses, charged to the company.
- h. If he/she is a former public servant hired by the Company, in no case may he/she make use of the confidential information of the company or the governmental entity or traffic in influence due to the position he/she held.
- i. Offer national or international public officials any kind of gratuity, bribe, gift, or similar to obtain advantages or agility in procedures or competitive advantages as corrupt practices with national or international governmental entities.

SPONSORSHIPS AND CONTRIBUTIONS

The Company may make contributions and subscribe to sponsorships to support projects proposed by public or private entities, or by non-profit organizations, duly established in compliance with the law, that promote values consistent with those contained in this Program.



SUBSIDIES

Grants, financing, or subsidies provided by the National Government or other public institutions must be used solely and exclusively for the purposes for which they were requested and received.

No employee may authorize grants, subsidies, or financing on behalf of the company, without the proper approval of the Company's Legal Representative.

CONTRACTS OR AGREEMENTS WITH THIRD PARTIES

It will be considered to include clauses, declarations, or guarantees in contracts or agreements entered by the Company, which regulate the prevention of conduct that could constitute Transnational Bribery or in general any practice or act that could be considered corrupt.

In addition, compliance with this Program must be declared and ensured, within the framework of applicable anti-bribery and anti-corruption laws and regulations, including the right to terminate the contract when a violation of this program or any applicable anti-corruption law or regulation occurs, as well as money laundering and terrorist financing.

CONFLICTS OF INTEREST

The legal representative, managers, officers, executives, and employees shall ensure that all decisions made during their activity are in the best interest of the Company. Conflicts of interest shall be reported to the Compliance Officer to adopt the necessary conduct to retain the independence of judgment and the alternative.

POLITICAL PARTIES AND STAKEHOLDERS

The Company has transparent relations with all political parties to effectively present its positions on issues and topics of interest. In this way, the Company shall maintain transparent relations with trade associations, unions, environmental organizations, and similar associations, to develop its activities, establish forms of cooperation that are of mutual benefit, and present its positions on issues and topics of interest.



BUSINESS ETHICS AND TRANSPARENCY PROGRAM AND ITS PRINCIPLES

The Business Ethics and Transparency Program, anti-bribery, and anti-corruption are established under the statement of six (6) fundamental principles:

Good Faith: This principle seeks to ensure that actions are carried out in good faith, with diligence and care, permanently ensuring respect for people and compliance with the law and giving priority in its decisions to the Company's principles and values over private interests.

Honesty: If all employees are aware of their responsibilities and their labor, moral and legal obligations, it will be possible to comply with the existing duties to society, the company, the community, and the country. This will require that the commercial and business activities carried out by the Company be governed by standards of honesty, transparency, and legitimacy.

Loyalty: All employees, associates, contractors, and related individuals, as well as any person having knowledge of conduct constituting transnational bribery or other corrupt practices related to the Company, shall immediately report such violations to the Company's Compliance Officer.

Legality: All persons related to the Company are committed to ensuring compliance not only with the letter but also with the spirit of the Colombian Constitution and laws, as well as with the provisions and regulations issued by the authorities and the rules and policies established by the Company.

General and Corporate Interest: All actions must always be governed by the general interest, and management at all levels must be devoid of any personal economic interest. Transparent conduct is exempt from payments or acknowledgments to obtain or retain business or gain a business advantage.

Truthfulness: We tell and accept the truth above all other considerations. The information we issue to the public is truthful.

COMMUNICATION CHANNELS

The company, in line with best practices, establishes as a communication channel the e-mails oficialdecumplimiento@agrofrut.com and lineaetica@agrofrut.com to ensure the prevention, identification, and treatment of acts and conducts that are considered illicit because they lack legitimacy and transparency. It is imperative to place the observance of ethical principles and values before the achievement of the Company's goals, considering that it is essential to generate a culture aimed at applying and enforcing compliance with the policies that integrate good practices. Persons linked to the Company must know and comply with all policies and procedures of ethical behavior. Employees who have the authority to make domestic or international purchases or negotiations must perform due diligence to adequately know the third parties, and in particular, the link with government entities or public servants before closing the purchase or negotiation. For this, they must apply the provisions of the System of self-monitoring and risk management of money laundering and terrorist financing and corruption, and transnational bribery.

You can also file corruption or bribery complaints through the following links:

SuperSociedades: <https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/denuncias-soborno-transnacional>

Transparency Secretariat: <https://portal.paco.gov.co/index.php?pagina=denuncie>

Ethical line

Any person who suspects or has knowledge of conduct involving corruption, transnational bribery, money laundering, financing of terrorism or financing of weapons of mass destruction or fraud at any level, should report it immediately by emailing lineaetica@agrofrut.com or oficialdecumplimiento@agrofrut.com



This line is managed by the compliance officer appointed by the company, who is responsible for reviewing the reports on an ongoing basis.

Through the Ethics Line, it is possible to report:

- misappropriation or misuse of the Company's resources or assets,
- any irregularity in the destination of the Company's assets,
- non-compliance by Company employees with the obligations and prohibitions of the Employment Contract, the Internal Labor Regulations, the policies, and procedures associated with their position and going against ethical standards and transparency,
- any breach of the confidentiality clauses in the labor contracts,
- any abuse to obtain own benefits,
- any conduct consisting of facilitating or allowing the performance of irregular or illicit operations,
- any suspicions about the development of improper commercial practices,
- the acceptance or payment of bribes, kickbacks, bribes, gifts, favors, donations, invitations, travel, or payments from customers or suppliers, which may influence their business decisions or operations for their benefit in breach of the Anti-Corruption and Anti-Bribery Policy,
- any suspected money laundering and terrorist financing activity,
- corruption and transnational bribery activities,
- any conduct that jeopardizes the information contained in the Company's Databases by Law 1581 of 2012.

For using this tool, the following recommendations should be followed:

- This email is different from the customer service email.
- It is not a complaint and grievance tool, but a reporting tool for conduct that goes against the company's Transparency and Integrity.
- It is neither for suggestions nor for attention to work or personal issues.
- It must be used responsibly. The facts reported must be real and verifiable.
- False or bad faith reports will not be tolerated and will be considered a violation of this code, and the respective sanctioning measures will be taken.

ROLES AND RESPONSIBILITIES

Company management

It is responsible for the management, prevention, and detection of the risk of money laundering, fraud, corruption, bribery, or other behaviors that affect transparency.

The highest corporate body

It is responsible for appointing the Compliance Officer and providing the economic, human, and technological resources required. Define and approve the policies and mechanisms for the prevention of corruption and transnational bribery and other corrupt practices within the company.



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The compliance officer

The person appointed by the highest corporate body to lead the program and manage the Corruption and Transnational Bribery Risk Management System. The person appointed as Compliance Officer for functions about other Risk Management Systems related to Money Laundering and Anti-Terrorist Financing.

PENALTIES FOR VIOLATION OF THE COMPLIANCE MANUAL, COMPLIANCE POLICY, AND TRANSPARENCY AND BUSINESS ETHICS PROGRAM

The sanctions to be applied by the company for violations of the rules concerning the transparency and business ethics program may result in serious misconduct for direct employees and/or their representatives, including dismissal for just cause, by the provisions of the Substantive Labor Code.

Sanctions or disciplinary measures will be imposed on employees involved in corrupt practices or violations of the provisions contained in the Transparency, Business Ethics, and Anti-Corruption Policy.

ADOPTION OF COMPLIANCE MANUAL, POLICIES, AND BUSINESS ETHICS AND TRANSPARENCY PROGRAM

The Compliance Manual, Compliance Policy, and Transparency and Business Ethics Program were submitted to the consideration of the Company's highest corporate body by its Legal Representative, thus complying with the recommendations of the Superintendency of Companies in External Circular 100-000003 of July 26, 2016, and its amendments (External Circular 100-000011 of 2021). In this way, the plan for the implementation of the Program was presented, by current regulations. The policies, procedures, and control activities contained in the Compliance Policy are part of the organization's culture, promoting good practices, healthy competition, customs, and rejecting illicit businesses.

CHANGE CONTROL

Version	Date of Modification	Description of the Modification
1	October 2021	Initial document
2	July 2022	Changes related to External Circular 100- 00000011 of 2021
3	July 2025	The "Permitted Gratuity and Benefits Policy" section includes the following: The limit for acts of business courtesy is defined as the current legal monthly minimum wage.

Reviewed by	Approved by
John Fredy Mazo	Guillermo Gutiérrez
Compliance Officer	Legal Representative

