



C.I. LA SAMARIA S.A.S.

Code: OD-GD-01

Version: 1.0

Code of:
ETHICS AND BUSINESS COMMITMENT

**Date of approval:
17/01/2024**

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INTRODUCTION

C.I. LA SAMARIA S.A.S. (hereinafter the 'Organization') adopts this Code of Ethics and Corporate Commitment (hereinafter the 'Code') to establish conduct guidelines regulating the behavior of Employees, Shareholders, Clients, Suppliers, and Contractors. It frames their relationships with each other, as well as with any Person, the Colombian state, and other states.

This is grounded in the organization's principles and corporate values (R.I.S.A.): Respect, Integration in business, Sustainability, and Love for what is done.



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DEFINITIONS

Shareholders: Individuals holding one or more shares in a company within the Organization.

Clients: Individuals or entities purchasing goods and services offered by the Organization's companies.

Counterparties: Any natural or legal person with whom the Organization has commercial, business, contractual, or legal relationships of any kind. Counterparties include associates, employees, clients, contractors, and providers of products and services for the Organization, among others.

Corruption: All behaviors aimed at benefiting the Organization or seeking a benefit or interest or being used as a means in the commission of crimes against public administration or public or patrimonial assets or in the commission of acts of Transnational Bribery.

Executives: Professionals leading the internal structure of the Organization.

Employees: Individuals performing tasks for which they receive compensation.

Stakeholders: All groups, sectors, individuals, collectives, or organizations affected directly or indirectly by the Organization's activities, decisions, and, in general, the development of its corporate purpose.

Know-how: Technical, operational, and strategic skills and knowledge that the Organization has acquired over time and constitute its competitive advantage.

Ethics Line: Reporting channel for money laundering, fraud, bribery, and other abstentions established in this Code, implemented by the Organization.

Highest Body or Senior Management: Corresponds to the highest governing body of the Organization (General Assembly of Shareholders or its equivalent).

Compliance Officer: Natural person appointed by the corresponding body, responsible for functions focused on preventing Money Laundering, Financing of Terrorism, and Proliferation of Weapons of Mass Destruction, as well as managing and handling the Transparency and Corporate Ethics Program.

Person: Means, depending on the context, any individual, company, association, temporary union, autonomous patrimony, trust, fiduciary assignment, governmental entity, or any other entity of any nature that is or may be the holder of rights and obligations.

Suppliers: Individuals providing or professionally supplying a specific good or service to the Organization as an economic activity in exchange for consideration.

Bribery: Act by which a Person offers or delivers money or any other benefit to another Person with the aim of persuading and obtaining a specific favor.



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PRINCIPLES AND CORPORATE VALUES

The Organization, understanding that its main pillar is the human being, defines R.I.S.A. as the structuring principle of all corporate relationships. It is based on nine values that consolidate a healthy and harmonious relationship with all our stakeholders:

Respect: Respect for every human being, every culture, and the environment. Valuing differences and the potential of each individual to ensure fair and equitable growth for Employees, allies, communities, and Clients.

- ✓ **Integrity:** The quality of being consistent in one's thinking, feeling, speaking, and acting, inspired by the value of honesty.
- ✓ **Equity:** Giving each what is due according to their needs, merits, abilities, or attributes.
- ✓ **Solidarity:** Recognizing the common good as the sense of a successful life for all. It involves directing ideas and actions thinking about collective interest, including one's own.
- ✓ **Loyalty:** Behavior of a person to maintain maximum fidelity in their relationships.

Integration in Business: Ensuring a sustainable and circular production model that, through the articulation of projects, operations, and activities, guarantees the quality of products and services and the efficiency of the Organization.

- ✓ **Sustainability:** We are committed to contributing to the prosperity of future generations with economically viable, environmentally sustainable, and socially responsible productive systems.
- ✓ **Generosity:** Offering help without expecting anything in return.

Love: Passion for what we do with dedication, commitment, effort, and diligence. Being the best at what we love.

- ✓ **Leadership:** Process of motivation and stimulation to achieve objectives.
- ✓ **Responsibility:** Ability to assume the fulfillment of our commitments and the job competencies acquired at a personal and group level, and guide them towards achieving institutional objectives.
- ✓ **Transparency:** Acting transparently according to the values and principles established by the Organization, in a sincere and responsible manner, generating trust and security.

"This is how our R.I.S.A. identifies us as a family."



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CHAPTER I THE CODE OF ETHICS AND CORPORATE COMMITMENT

SCOPE OF APPLICATION

This Code applies to all Shareholders, Employees, Executives, Clients, Suppliers, Contractors, and, in general, Counterparties of the Organization.

OBJECTIVES

1. Define the conduct parameters that facilitate the Organization's relations with its Shareholders, Employees, Executives, Suppliers, Clients, and Counterparties.
2. Ensure that these ethical guidelines contribute to the establishment and strengthening of the Organization, increasing credibility and trust among different stakeholders.
3. Contribute to creating an ethical organizational climate conducive to good labor and commercial relations.

CHAPTER II

RULES OF CONDUCT

1. EMPLOYEES

All individuals part of the Organization's team are considered talents in constant evolution and improvement, worthy of receiving respectful and fair treatment, without distinction or discrimination based on gender, religious belief, political affiliation, regional or ethnic origin.

The growth of human talent and social management in favor of Employees are fundamental objectives of the Organization.

- a). All Employees must know and comply with this Code, as well as the Organization's policies and procedures.
- b). Each assigned responsibility must be fulfilled in accordance with the principles and values established in this Code.
- c). Commercial relationships are established and maintained only through approved channels by the highest social body.
- d). The position or affiliation with the Organization will not be used to seek benefits or advantages for oneself or third parties.
- e). Employees must report irregular behaviors they become aware of.
- f). Assets, services, and, in general, human and material resources of the Organization must be used exclusively for the purpose for which they were provided.
- g). No employee should receive financial resources from the Organization, except for resources intended for activities directly related to their function.
- h). Maintain harmonious and professional relationships with Employees, Clients, Suppliers, and Shareholders.

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i). Employees in areas related to Counterparties must strive for knowledge of the Client or Supplier. If they detect any warning or alert sign, they must inform the Compliance Officer and/or immediate supervisor.

Employees of the Organization must also refrain from:

a). Engaging in behaviors aimed at instilling fear, intimidation, terror, distress, causing harm to labor, generating demotivation in work, inducing resignation, workplace abuse, persecution, discrimination, obstruction, and/or labor protection towards subordinates and/or colleagues.

b). Engaging in or receiving payments of illegal or undue gifts, benefits, favors, and/or commissions originating from national or international transactions.

c). Engaging in or maintaining any type of transaction or hiring of Persons that involve or allow, with their complicity or approval: acts of human rights violation, non-compliance with labor rights, physical or psychological abuse, forced displacement, child labor, or intimidation, among other acts against morality and current legislation.

d). Using for personal benefit or for third parties the money that belongs to the Organization or its Clients, Suppliers, or Shareholders.

2. SHAREHOLDERS OF THE ORGANIZATION

Allocating the necessary resources for the Organization to fulfill its corporate purpose and economic objectives is an act of high responsibility. This effort must align with the ethical principles and values declared by the Organization in this Code as the ultimate behavioral guidelines.

Based on this, Shareholders undertake to ensure that investments made through the Organization achieve the maximum possible economic profitability, without neglecting the protection of natural resources and respect for different social groups.

a) All Shareholders must know and comply with this Code, as well as the policies and procedures of the Organization.

b) In their role as investors, they ensure that the good name of the Organization is one of its great assets. This implies refraining from executing any act or omission that affects corporate stability and prestige and, under no circumstances, engaging, allowing, or facilitating corruption and/or crimes.

Shareholders must refrain from:

- Participating in and involving the Organization in activities outside the law.
- Allowing the entry of funds resulting from illegal activities into the Organization.

3. SUPPLIERS AND CLIENTS OF THE ORGANIZATION

The continuity of a company's business also depends on good relations with its Suppliers, Clients, and Counterparties. The Organization includes in its Code of Ethics and Corporate Commitment guidelines aimed at achieving a harmonious and stable articulation of these important links in its production chain:

a) All Suppliers, Clients, and Counterparties must know and comply with this Code.

b) All Suppliers, Clients, and Counterparties must ensure compliance with established contractual obligations.



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c) Confidential information provided by Suppliers, Clients, and Counterparties will be treated according to its nature, guaranteeing, in any case, the preservation of their interests.

d) Suppliers, Clients, and Counterparties must report any irregular behaviors they become aware of during their relationship with the Organization.

e) In their commercial relationships, Suppliers, Clients, and Counterparties will fully adhere to the current legal regulations and apply their own standards of conduct and transparency to ensure that transactional processes are carried out according to universal ethical principles.

The Organization will refrain from:

f) Engaging in or maintaining any type of transaction or hiring of Persons that involve or allow, with their complicity or approval: acts of human rights violation, non-compliance with labor rights, physical or psychological abuse, forced displacement, or intimidation, among other acts against morality and current legislation.

g) Maintaining commercial or contractual relationships with Persons who support, encourage, allow, or engage in activities directly or indirectly related to money laundering and its source crimes, drug trafficking, corruption, and bribery of public or private employees, as well as transnational bribery.

CHAPTER III CONFLICT OF INTERESTS

There is a conflict of interest when the simultaneous satisfaction of two interests is not possible, namely: that of the Organization and that of the Employee. In this sense, a conflict of interest arises when, due to their functions, the Executive or Employee, when making a decision, performing or omitting an action, must choose between their personal interest and that of the Organization and/or its Stakeholders, generating with their decision, action, or omission an undue benefit that they would not receive otherwise.

Personal interest is an issue that affects an Executive and/or Employee or a person associated with them.

Employees and/or Executives of the Organization must avoid or, failing that, recognize and communicate to the Executives or the Shareholders' Assembly, respectively, through the communication channels established for this purpose, and in a timely manner, any situation that may represent a conflict of interest with the Organization. The Organization's senior management or the Shareholders' Assembly, as appropriate, will validate the existence of the conflict and indicate the handling and solution methodology.

As a result, Employees and/or Executives of the Organization must refrain from:

- Collaborating or maintaining a labor, contractual, or commercial relationship with a competitor of the Organization.
- Competing directly or indirectly with the Organization.
- Participating, directly or indirectly, in activities carried out by Persons with a related or complementary purpose to that of the Organization.



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- Receiving gifts from Suppliers, Clients, their employees, or representatives, or from any Person competing with the Organization or wishing to do business with it. In any case, courtesies, gifts, occasional meals, or activities related to business relationships and linked to business development can be accepted, provided that their value does not exceed the amounts established by the Organization, and their purpose is not to limit the impartiality and fidelity of a decision or the outcome of a service.
- Acting as an advisor to a public entity or body when the case-decision, etc., involves the Organization.

Employees must promptly inform the Compliance Officer and immediate supervisor when they become aware of any of the following situations or any other situation in which they doubt if a conflict of interest is present:

A family member up to the fourth degree of consanguinity or third of affinity:

- Is a shareholder, partner, or employee of a Supplier, Client, or competitor of the Organization.
- Is an official or advisor to a public entity with regulatory or control powers over the Organization.
- Is applying for a selection process in the Organization.

CHAPTER IV

USE AND PROTECTION OF THE ORGANIZATION'S ASSETS

Employees must make proper use of the Organization's resources and take the necessary security measures to protect the assets and properties under their supervision. They also commit to:

- Use technology, equipment, elements, or resources supplied for the performance of their functions in a professional and responsible manner.
- Use access codes and passwords to the Organization's systems appropriately and not provide them to third parties or allow their use by other team members.
- Avoid using, for their benefit or that of third parties, the software licensed to the Organization; this also includes refraining from copying or modifying it.
- Not use the Organization's hardware for their benefit or that of third parties, or to develop academic work not sponsored or authorized by the Organization.
- Return the resources supplied for the performance of their work when the employment relationship with the Organization ends.

CHAPTER V

INTELLECTUAL PROPERTY

Employees are committed to:

- Report any technical or management improvements that can be incorporated into the Organization's know-how.
- Respect the authorship of colleagues' work and acknowledge sources of information.
- Respect the corporate image and other intellectual or industrial property rights of the Organization.
- Not use the distinctive symbols and logos of the Organization for their benefit or that of third parties without the corresponding authorization.
- Not modify, delete, hide, or alter the content of manuals or other Organization instructions.



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- Return the information and documents to which they have had access during their management once the employment relationship with the Organization ends.

CHAPTER VI

CONFIDENTIALITY

All Shareholders, Employees, Executives, Clients, Suppliers, and, in general, Counterparties of the Organization have the obligation to treat strictly confidential all information related to the Organization's affairs and business that comes to their knowledge. They must also observe the necessary security measures to maintain the confidentiality of the Organization's information and documents to which they have access.

Trade secrets include information and technology related to the Organization's production systems, commercial systems, formulas, procedures for managing clients, suppliers, and shareholders, market strategies, and databases.

RELATED DOCUMENTS

- Internal Work Regulations
- MN-GD-01 Manual de Procedimientos SAGRILAF
- PG-GD-02 Program Transparency and Business Ethics

CHANGE CONTROL

VERSION	REASON	RESPONSIBLE	DATE
1.0	Creation of the document in the english version	Compliance officer	17/01/2024