



Sustainability Impact Report 2025

Nurturing a Better Tomorrow



About This Report

GRI 2-5

This 2025 Sustainability Impact Report was prepared in accordance with the Global Reporting Initiative (GRI) standards and its sector standard GRI 13 – Agriculture, Aquaculture and Fishing. It has been subject to limited assurance by the firm BDO Audit SAS BIC, whose independent verification

report is detailed in the annexes section, ensuring the transparency, quality and comprehensiveness of the information presented. We have also included material indicators proposed by the Sustainability Accounting Standards Board (SASB) for the agricultural food, processed food and food retail and

distribution industries. In addition, we have followed the International Financial Reporting Standards (IFRS) in its S2 guidance. The design of this document, as in the past two years, was produced by PuntoAparte Editores.



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Who we are



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President's Message

GRI 2-6, 2-22

During 2025, we reaffirmed that leadership at Alianza is not an isolated capability, but an exercise in active listening, internal and external awareness. This year, deepening dialogue with our teams, clients, suppliers and communities allowed us to understand the complexity of the current moment and make decisions with a clear criterion: responsibility and a long-term vision.

We are guided by our higher purpose: *nurturing a better tomorrow*. This is the compass that steers our growth, the prioritization of resources, and the impact we seek to generate on people and the planet. We embrace our role as economic, social, and political actors, under the conviction that, in **Alianza**, we support the construction of better countries. We operate in Colombia, Mexico, Chile and the United States, driving formal employment, talent

development and local competitiveness. We understand that building a business is, in essence, strengthening the social and economic fabric of the countries that host us, by operating responsibly and with respect for the environment.

Sustainability is, for us, a fundamental way of managing our business in which the consistency between what we say and what we do is our most valuable asset. It reflects how we understand our role as an organization, and how we integrate the creation of shared value at the core of the business, to leave a better world for future generations. Aligned with global frameworks and standards such as the United Nations 2030 Agenda, the OECD Guidelines for Multinational Enterprises, and the Global Compact Principles, among others, we materialize our impact through three main pillars:



Generators of Prosperity

Through science, technology and innovation, we drive profitable and sustainable growth. These tools are the levers that allow us to create economic value and social well-being simultaneously. With the inauguration of our facility in Goldsboro, NC, USA, we brought our solutions closer to new markets and clients. Additionally, successfully passing our first external client quality audit, we demonstrated our commitment and compliance with the highest standards in quality and food safety.

[See chapter](#) +



Allies from the Origin

We work across our value chain to integrate high ethical standards and responsible practices that ensure care for the planet and respect for human rights. We submitted our ambitious decarbonization targets to SBTi, and advanced in strengthening key processes such as expanded due diligence—covering social and environmental aspects—and zero-deforestation monitoring. We continue implementing our regenerative agriculture framework in the palm supply chain with the support of Peterson Solutions and our direct and indirect suppliers in Colombia and Mexico.

[See chapter](#) +



Empowering Talent

Human development is the foundation of all transformation. We invest in well-being and continuous learning, convinced that strengthening our people is strengthening the future of our operations and the societies of which we are a part of. The fact that 79% of vacancies were filled with internal talent, and that the average employee tenure in the organization is 7 years, demonstrates that talent *believes*, creates and grows with the support and guidance of transformational leadership that drives the development of our people.

[See chapter](#) +

All of the above comes to life thanks to a philosophy that defines our DNA: **stronger as allies**. We believe in collective construction and in the sum of capabilities working with our stakeholders. This collaborative and constant work has allowed us to advance with conviction in recent years, once again highlighting our inclusion in the S&P Global Sustainability Yearbook in the food industry—an achievement that demonstrates our consistency and commitment to sustainable development, which drives us to continue transforming our practices and operations to exceed the needs and expectations of our allies.

We will continue to advance with leadership that learns and builds with others. With our eyes on the future, and our hearts in our purpose, we will continue to transform realities. We are convinced that business leadership is the key to societies with more opportunities. And so, we will continue **Nurturing a Better Tomorrow**.



Who We Are and How We Operate

GRI 3-3, 2-7, 2-8, 2-30, 405-1

We are a multi-local company of Colombian origin, with more than 80 years of experience, specialized in lipid science and its industrial applications for the food industry and other sectors. We have manufacturing operations in Colombia, Mexico, Chile, the United States and the Netherlands, and we work together with external partners that are part of our Science Network to generate value throughout our entire value chain.

Our operations are supported by a diverse workforce that, from different

roles, experiences and geographies, brings complementary capabilities to the achievement of business objectives. Each person contributes a unique talent that, together, strengthens organizational performance and enables consistent progress toward our purpose.

The way we are structured and evolve reflects not only the scope of our operations, but also our commitment to well-being and the construction of an environment where diversity drives shared value.





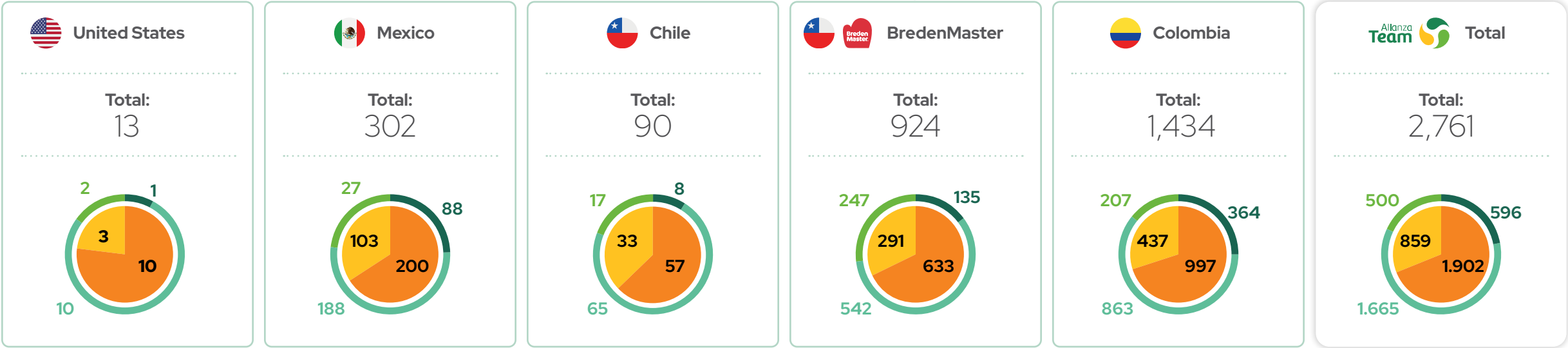
Our presence and organization

- Men
- Women
- < 30 years
- 30–50 years
- > 50 years
- A

Science network
- B

Investments
- C

Facilities





We build better countries from our higher purpose: *nurturing a better tomorrow*. We do so by empowering talent, being allies from the origin, and

generating prosperity. We are driven by three strategic levers that shape our long-term vision and guide our growth: sustainability, innovation and talent.

This framework guides our work, under which we strengthen relationships and generate positive impact throughout the entire value chain.



Action Framework





Our four strategic business groups cover a broad diversity of channels and clients, delivering comprehensive solutions that

contribute to development, well-being and the creation of growth opportunities in the regions where we are present.



We design logistics and supply solutions for Colombia and the Caribbean basin, ensuring an efficient and sustainable supply of essential lipid-based products such as oils, margarines and soaps.



We contribute to household nutrition through our brands and products, and offer customized solutions and gastronomic products for bakeries, pastry shops, restaurants and food services.



We offer tailored solutions to leading market brands in the food, beverages and personal care sectors.



We generate complete, innovative solutions in frozen bakery, sweet and savory doughs for our clients and consumers.



We celebrate the milestones reached and the various recognitions obtained during the year, which reflect the way our business decisions generate positive impact beyond our operations. These recognitions reflect our commitment to creating shared value, backed by the trust and joint work with our stakeholders under our corporate philosophy of *stronger as allies*.

- 1 We inaugurated our facility in the United States, consolidating our global presence and positioning ourselves as key allies in the North American market.
- 2 We were recognized by CECODES (Colombian chapter of WBCSD) as a reference in Environmental Objectives, an achievement that reflects our commitment to sustainability and climate change mitigation.

- 3 Forbes recognized us for the second consecutive year as one of the 50 leading companies in sustainability in Colombia 2025.
- 4 We received the Science and Technology Prize from EAFIT University 2025 Inspiring Recognitions.
- 5 We were recognized as the sixth leading company in open innovation and relations with entrepreneurs in Latin America, according to the 100 Open Startups 2025 Ranking.





Corporate Materiality

GRI 3-1, 3-2

The double materiality analysis—which we update annually internally and every three years with an external partner—has become a key tool for maintaining alignment between what we are, what we do and the impact we generate. This exercise allows us to identify and prioritize the issues that are most relevant both to the sustainability of our businesses and to our stakeholders, capturing opportunities and managing risks as we advance.



Stakeholders



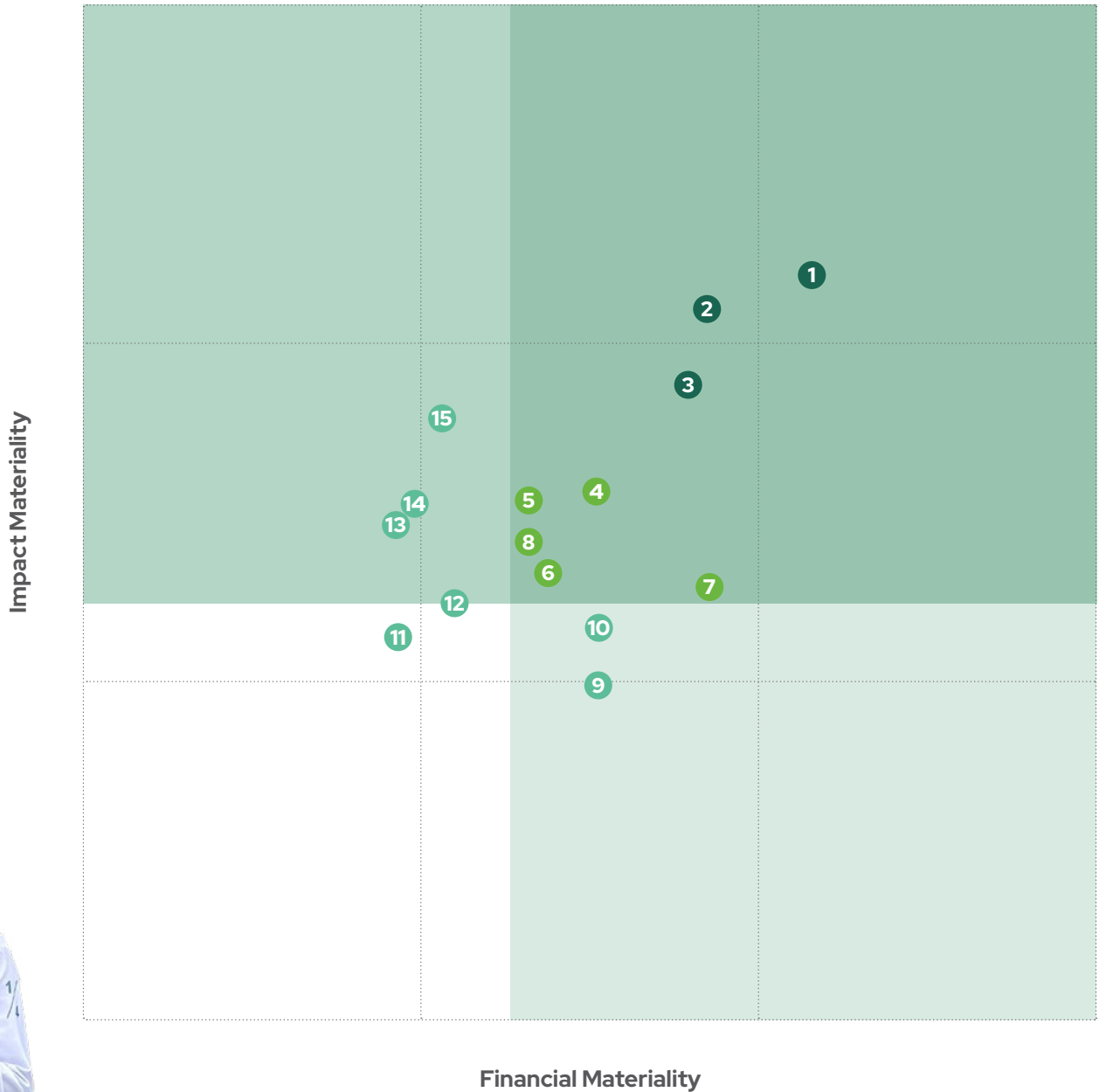


At the beginning of 2025, we completed the comprehensive review of corporate materiality with **Myzelio**, and toward the end of the year we carried out the corresponding internal update, increasing the relevance of Community and social development to the organization, which is now considered a double materiality issue.

Our double materiality issues guide decision-making, action prioritization, and the management of impacts, risks, and opportunities. This approach ensures alignment with our Policy Guidelines and with international frameworks such as the Global 2030 Agenda, the UN Guiding Principles on Business and Human Rights, and the Global Compact Principles, ultimately translating into concrete results and value creation.



Double materiality matrix



- 1 Carbon footprint and renewable solutions.
- 2 Competitive and responsible procurement.
- 3 Water use and management in the value chain.
- 4 Quality, safety and opportunity in products, processes and information.
- 5 Customer & consumer satisfaction and experience.
- 6 Research, development, technology and innovation.
- 7 Geopolitical & socioeconomic risk.
- 8 Community and social development.
- 9 Alianza People.
- 10 Climate change adaptation.
- 11 Welbeing & decisions based on balance and nutrition.
- 12 Ethics, transparency and corporate governance.
- 13 Protection & conservation of ecosystems and biodiversity.
- 14 Circularity and efficient resource management.
- 15 Sustainable and competitive food security.





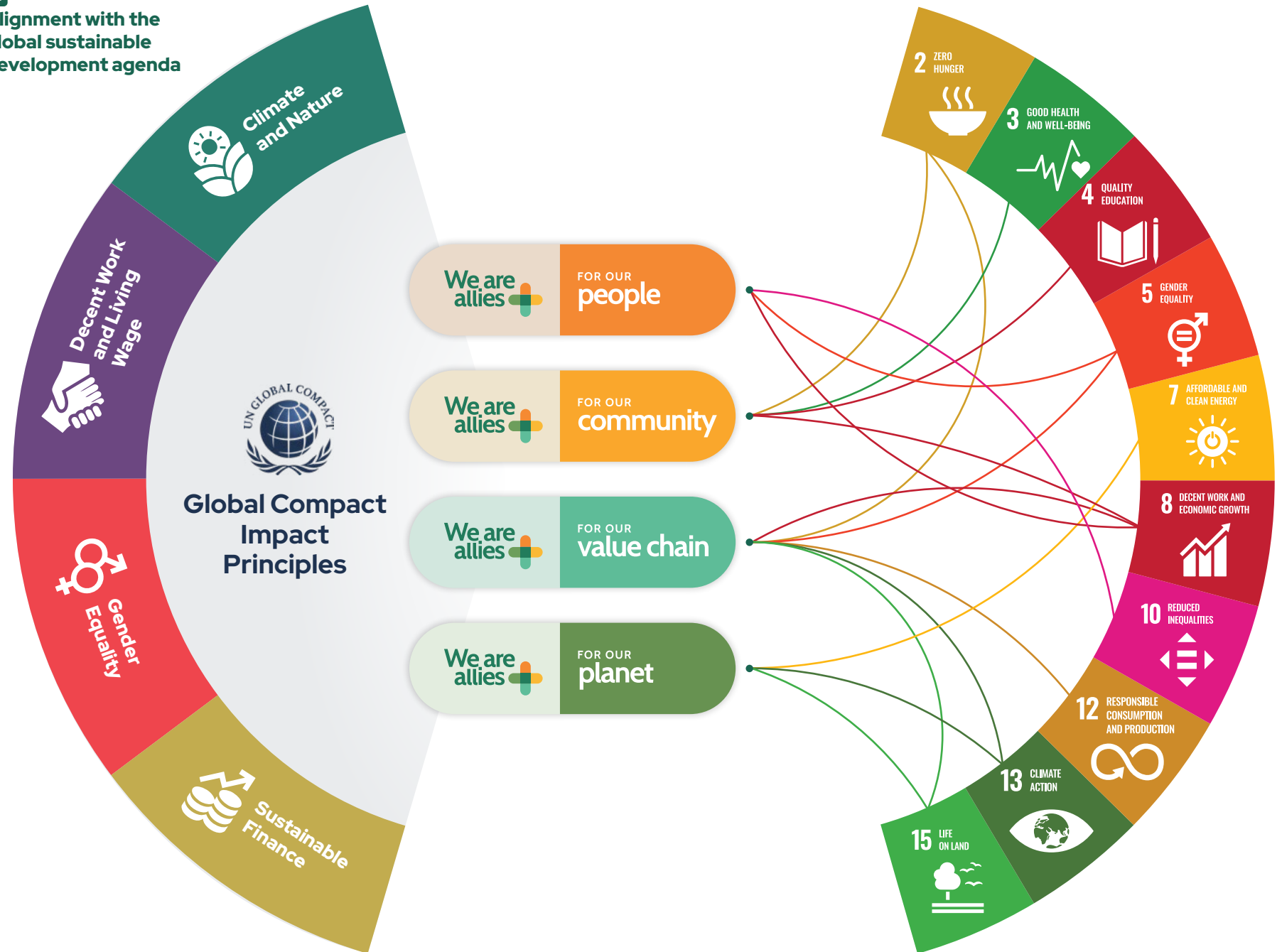
In this way,
we directly contribute to
10 of the 17

Sustainable Development Goals, integrating these global references into decision-making, the strengthening of corporate governance and risk management, and the creation of sustainable value for our stakeholders.

We structured this report around our Three impact pillars, developing content for each material issue. Before presenting this structure however, we address cross-cutting issues which, due to their strategic and governance nature, are not confined to any single pillar but are fundamental to Alianza's sustainability and corporate strategy.



Alignment with the
global sustainable
development agenda





Ethics, Transparency and Corporate Governance

GRI 2-23, 2-24, 2-25, 2-26, 3-3

We act with high standards of ethics, integrity and transparency, guided by our higher purpose of *nurturing a better tomorrow*. Through our Policy Guidelines, reviewed and updated annually, we clearly communicate to our stakeholders the principles, values and commitments that guide the way we conduct our business, under an approach of strict ethical compliance, transparency, respect and promotion of Human Rights.

We continued to strengthen Alianza’s Corporate Due Diligence Framework, designed to identify, assess, prevent, mitigate, and monitor environmental, social, and governance (ESG) risks and impacts across our operations and value chain. This framework is reinforced through the following mechanisms:



Comprehensive Due Diligence:

Procedure to identify, evaluate and monitor ESG and compliance risks in the palm and soy supply chain, prior to and during their integration into our supplier network.



Human Rights Due Diligence:

A preventive, continuous and cross-cutting process that identifies, measures, controls and remedies risks and impacts on human rights across all operations and the value chain.



Ethics and Compliance Program:

Ensures fair, responsible and ethical market practices, promotes free competition and complies with the legal framework, rejecting corruption and bribery.



Environmental Crime Prevention Program:

Prevents crimes against natural resources (illegal use, deforestation, environmental damage, ecocide and invasion of ecological areas).



Integrity Line: Our main corporate and public grievance mechanism—managed by an independent third party—for handling complaints, concerns, inquiries, compliments, and reports of suspected legal or Policy Guidelines violations. It is available 24/7 via phone and web to all stakeholders, ensuring anonymity, confidentiality, and non-retaliation. It enables early identification of potential issues, strengthens transparency and dialogue, and supports the organization’s risk management system.

Policy Guidelines



We strengthened the Integrity Line by centralizing global complaint and grievance management under a single workflow, enabling consolidated information and reporting. We also expanded its scope by incorporating categories related to human rights and the environment, and enhanced the reporting form through the introduction of thematic categories, criticality levels, and clear alignment between the nature of the case and the responsible investigation area. In addition, we reinforced the organizational structure by implementing a case assignment matrix and delivering training for key leaders.



Geopolitical and Socioeconomic Risk

GRI 205-2, 3-3

T18, T19, T20

An increasingly volatile macroeconomic and geopolitical environment demands greater agility and assertiveness in our processes for effective risk management and opportunity capture. Our Integrated Risk Management System (SIAR in spanish) allows us to identify, evaluate and comprehensively monitor strategic, financial, operational, legal, regulatory, climate and emerging risks, strengthening cross-cutting governance that integrates the financial, social and environmental dimensions of the business. In the area of human rights, the SIAR permanently monitors the mechanisms of the Alianza’s Corporate Due Diligence Framework.

The current governance model—in which the Board of Directors and its Audit Committee supervise the evolution of relevant risks, the Presidency and the Vice Presidency of Corporate Affairs define

and approve policies and guidelines, and the Corporate Risk Management Coordination, together with the risk leaders in the areas, operate and monitor the system under a lines-of-defense scheme based on international standards ISO 31000:2018 and COSO ERM:2017—is detailed further in the [Risk Management Policy](#) and the [Corporate Risk Report](#).



Associated Opportunities

- 1 Access to international markets.
- 2 Energy efficiency.
- 3 Customer and consumer satisfaction.



Emerging Risks

- 1 Cyber exposure from accelerated technology adoption and AI incorporation.
- 2 Scarcity of critical resources due to climate variability and ESG pressure.
- 3 Logistical and supply disruptions.
- 4 Geopolitical and social changes with risk to the business environment.
- 5 Decreased demand due to evolving consumer preferences.
- 6 Lack of key and technical talent for operations and business.
- 7 Mismatch between demographic changes and business capabilities.



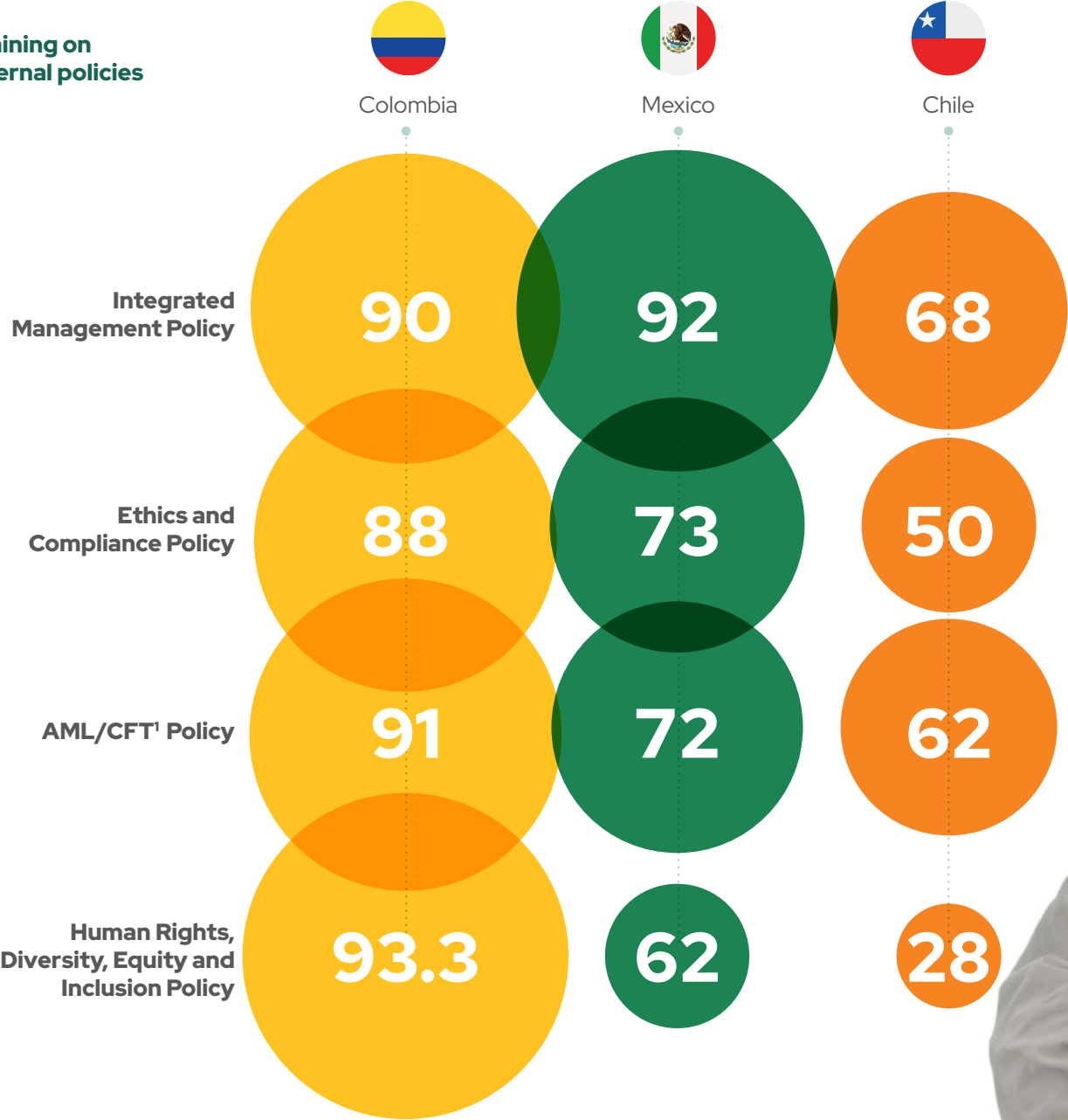
The organization’s risk exposure remained at a **moderate** level during 2025, reflecting the effectiveness of the SIAR in anticipating, mitigating and responding to internal, external and uncertainty factors that could affect performance and operational continuity. The risk exposure level is evaluated and updated annually.

To strengthen our risk management, we continued delivering training on internal policies to ensure understanding and adoption of ethical, regulatory, and compliance principles, promoting more informed and consistent decision-making.

Our commitment to comprehensive risk management strengthens operational continuity, revenue stability and, consequently, business profitability. In this context, we highlight that, since 2011, our EBITDA (Base 100) has grown 6.76 times and our revenues 3.91 times, reflecting sustained growth.



Training on internal policies



¹ Anti-Money Laundering and Countering the Financing of Terrorism Policy.
² In Chile, the certification program for the Human Rights, Diversity, Equity, and Inclusion Policy is still underway.





Quality, Safety and Opportunity in Products, Processes and Information

GRI 3-3, 418-1

T27

SASB FB-FR 230a.1, FB-FR 230a.2

The management of external risks is complemented by solid internal processes, where quality and safety are pillars for trust and business continuity. In line with our philosophy of *stronger as allies*, we strengthen this trust with our clients, consumers and allies through technical excellence, regulatory compliance and robust management systems aligned with recognized international standards.

All our facilities operate under FSSC 22000 food safety certification and controls, except for our U.S. facility, which recently began operations. Our management systems are audited against ISO 9001 and ISO 14001 standards, as well as the four pillars of SMETA. In addition, we hold RSPO certification for the sustainable palm oil supply chain,

along with Kosher and Halal certifications, reinforcing the integrity, traceability, and trust in our products.

Cybersecurity and information management form an integral part of our quality approach. They protect the integrity, availability and traceability of information, preventing interruptions, errors or alterations that could affect food safety, compliance and the performance of production processes. In this way, information security becomes a key enabler of operational excellence and risk management.

Through the information security incident management format, responsibilities are established for detection, reporting, analysis, containment and, where



necessary, notification to competent authorities, in compliance with applicable regulations. The systematic application of this procedure strengthens prevention and timely response to digital and cyber risks, and as a result, during 2025 we had no information security incidents or breaches, demonstrating the effectiveness of our controls and management practices.



Research, Development, Technology and Innovation

GRI 3-3

T1



6.1%

of our sales was invested in R&D+i projects and initiatives.

Innovation is part of our DNA and constitutes a strategic growth lever that allows us to expand capabilities, accelerate technology adoption and transform knowledge into concrete improvements for the business. Our corporate innovation ecosystem consists of closed innovation—which strengthens knowledge management and internal research and development capabilities—and open innovation—which articulates and energizes the external ecosystem to boost

talent, technology and competitiveness. In line with this commitment, during 2025 we increased R&D+i spending by 354% compared to 2024, driven primarily by the significant investment made to launch operations in the United States.

Today we proudly hold **48 granted patents** and **26 applications in process**, which is proof of the intellectual property that has been built thanks to our expertise in lipid and bakery applications—undoubtedly a market differentiator and competitive advantage for the organization.

This integrated model allows us not only to generate solutions from within the organization, but also to connect with strategic partners to explore opportunities and accelerate their implementation. It is strengthened through the Science Network, a collaborative space with

universities, research centers and international experts that drives the generation, validation and application of scientific knowledge to business challenges.

This approach is materialized through **open innovation** platforms such as *albora* and *Challenge Camp*, which allow us to connect the external ecosystem with real business challenges. [albora](#), our open innovation and Corporate Venture Client (CVC) platform, is focused on capturing knowledge and generating value through structured collaboration with startups and technology partners. Through *albora*, we collaborate with startups, companies with corporate innovation teams and processes, research centers, and universities to explore and scale emerging technological solutions with potential application in various industries beyond food.





Challenge Camp, a strategic initiative that connects university students with real corporate challenges, articulates academic knowledge with strategic challenges, promoting the co-creation of solutions and the development of young talent, while incorporating new perspectives that strengthen our capacity for innovation and adaptation.

In a complementary way, we strengthen our **closed innovation**, understood as the set of internal practices and programs that develop capabilities, manage knowledge and turn ideas into high-impact solutions for the business. Through an innovative culture, we enhance our employees' skills and drive benchmarks with other organizations, facilitating knowledge exchange and the adoption of best practices for more informed decision-making. This approach is materialized in programs such as *ReINNventar*, which recognizes and supports innovative initiatives led by our teams, strengthening our competitiveness and ensuring that innovation translates into concrete and sustainable results.

In this context, our innovation system focuses on productive improvements oriented toward market stability, quality and responsiveness. Beyond direct cost

reduction, our efforts have focused on technical efficiency, scalability, adaptation and reliability.

During 2025, this vision was materialized through initiatives that connect talent, technology and business:

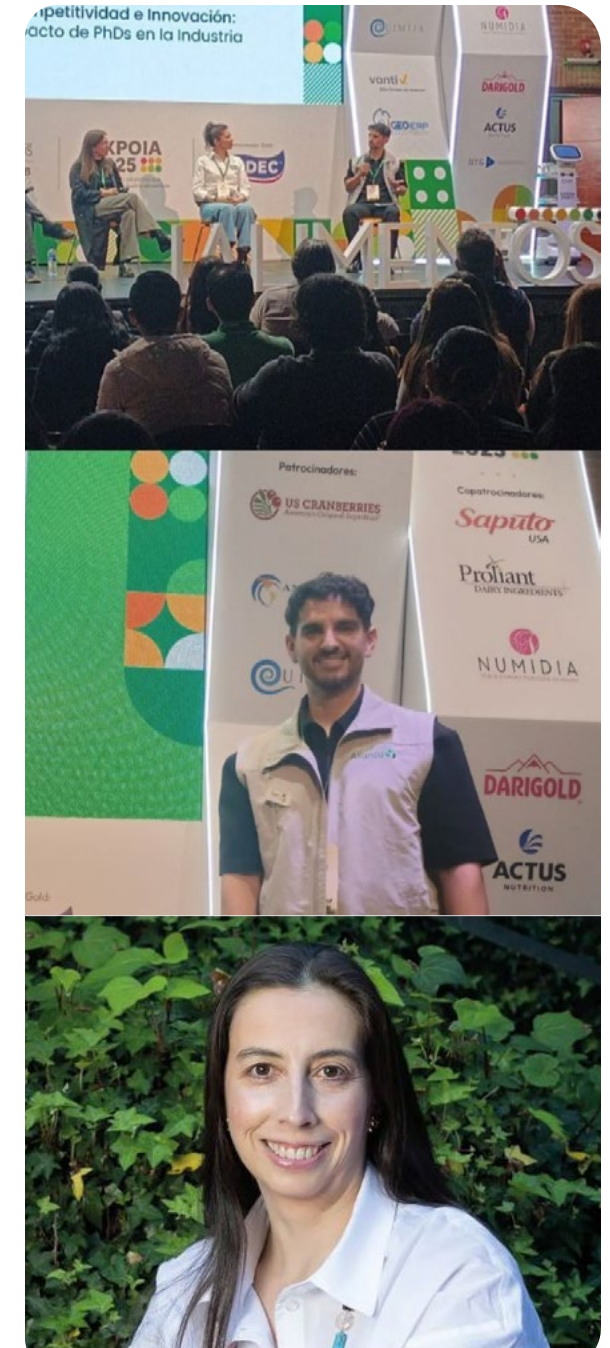
- 1 **+100 students** participated in Challenge Camp, addressing 5 strategic business challenges.
- 2 We supported **4 startups** and **2 investment funds** through *albora*.
- 3 We invested COP 88.3 million in ReINNventar, generating **COP 1,129 million in savings and COP 500 million in capitalized value**.
- 4 32 employees trained in advanced **analytics and process automation**.
- 5 *ReINNventar* Incubator pilot launch in Barranquilla, supporting the early development of innovation initiatives.

- 6 **6th leading company in Open Innovation** and relations with entrepreneurs in Latin America recognition, according to 100 Open Startups 2025 Ranking.

- 7 Inclusion in the **100 most** innovative companies in Colombia ranking according to ANDI.

This commitment to innovation is also reflected in our participation in *Expo Alimentos 2025*, where we shared how we apply science and artificial intelligence to the development of responsible solutions, and in the recognition granted by Forbes Colombia to María Paula Ríos, Vice President of Innovation and Digital Transformation, for being highlighted in the Top 25 CIOs 2025, reaffirming the leadership and vision behind our purpose-driven innovation.

Top 25 de CIOs 2025 +





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Allies from the origin



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Allies for Our Planet and Value Chain

We know that *nurturing a better tomorrow* means taking responsibility for our impact on the planet and across every link of our value chain. A strong country is built from its roots, which is why we believe development begins at the origin—in the field, at the start of the value chain, in the territories where the agricultural raw materials for our solutions are grown. Being allies from the origin means working hand in hand

with our direct and indirect suppliers, as well as all the actors that make our operations possible.

Through monitoring, verification and assurance of our prioritized supply chains, we guarantee high standards in production, transformation, and the final stages of the value chain, strengthening transparency, traceability, and the trust of clients and consumers.





Competitive and Responsible Sourcing

GRI 3-3, 13.23

T4

SASB FB-AG-430a.3

Our Responsible Sourcing Strategy allows us to identify risks and opportunities throughout the entire supply chain, always seeking to generate a positive impact on people and nature. We have three strategic fronts that ensure compliance with our declared sustainability commitments.

- 1 Monitoring and Verification System:** Tailored to our operations and business, and leveraging our Due Diligence Framework, this system ensures that each prioritized raw material meets the highest global standards before and during its integration into our operations. Based on our deep understanding of raw material origins, we implement this system to continuously monitor environmental, social and governance risks.



- 2 Our supplier engagement approach** goes beyond compliance, driving partner development to strengthen value chain resilience. We support this through tailored action plans and capacity-building initiatives, enabling more responsible and transparent operations.

- 3 Development from the origin:** We generate direct impact in territories through our *Regenerative Agriculture Framework* and our human rights roadmap, strengthening initiatives focused on smallholder farmers, gender equity, and communities.

To achieve this, we work in close collaboration with our suppliers, understanding their context and territory to strengthen their sustainability practices, bringing in specialized external allies when necessary to maximize our positive impact.



Monitoring and Verification System

We assessed the maturity of our Due Diligence Framework with Proforest across our palm and soy operations and supply chain. The assessment identified strong performance, reaching an advanced level in the assessment of risks and impacts across our operations and palm supply chain, in line with international standards. Notable performance was also observed in commitments, remediation, and communication. These results validate our management approach and support the prioritization of preventive and follow-up actions.

Our main results are as follows:



Comprehensive Due Diligence

- 1 100% coverage of palm and soy suppliers.
- 2 Management of 100% of identified social and environmental alerts, through the implementation of coordinated action plans.
- 3 Strengthening of the process incorporating non-conformance management.



Human Rights Due Diligence

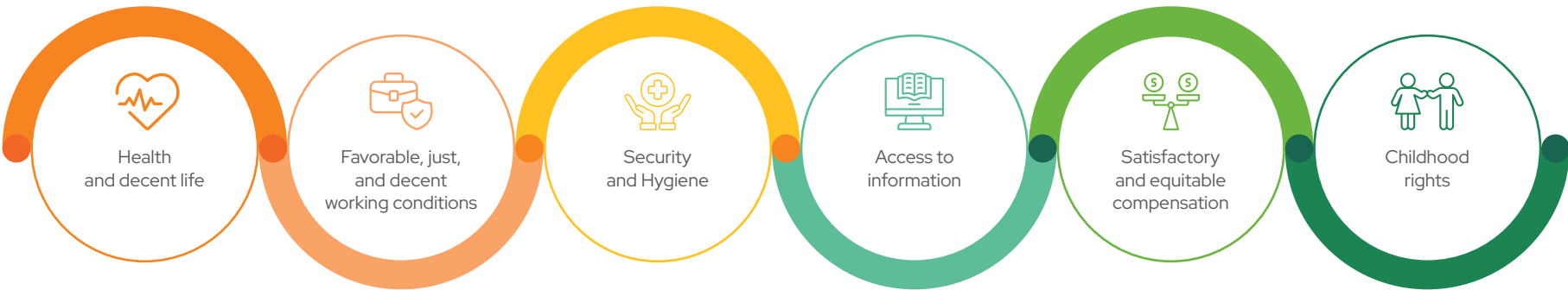
- 1 100% of refineries and palm oil suppliers have an action plan.
- 2 Training in due diligence and risk and impact identification for our palm suppliers.
- 3 Monitoring and support for actions defined in action plans and prioritized areas.
- 3 Training and support focused on root cause analysis, gender equity, grievances, and human rights.



We prioritized the following human rights, identified through our human rights due diligence, as they represent the areas where we can achieve the greatest impact in terms of managing their protection, promotion and remediation.



Prioritized Human Rights





Traceability and Zero Deforestation

In recent years, we have consolidated a robust governance structure to ensure a deforestation-free supply chain. In collaboration with Earthworm Foundation, we adopted a monitoring and verification methodology aligned with the standards of the Consumer Goods Forum (CGF) and the Forest Positive Coalition (FPC). Likewise, the implementation of the Corporate Zero Deforestation Committee ensures that NDPE (No Deforestation, No Peat, No Exploitation) commitments are part of evaluation and sourcing decisions. We monitor 100% of our palm chain through the Starling satellite platform, achieving 98% deforestation-free volume for 2025.

We assess 100% of our palm supply and its derivatives using the common language of the NDPE Implementation Reporting Framework (IRF). These results, verified by Control Union, position us in the Delivering category—the highest rating under the IRF—with scores of 90% for Colombia and 86% for Mexico.

To achieve this level across our entire supply chain, we have focused our

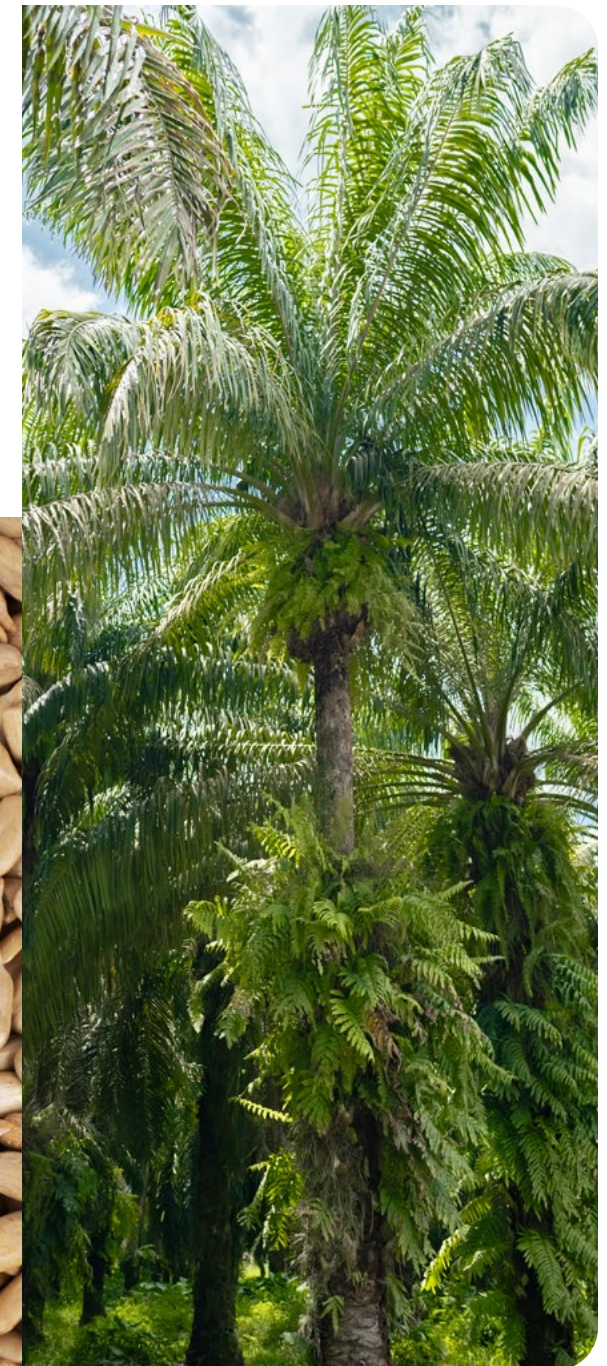
efforts on preparing for IRF version 6.0, strengthening risk management through comprehensive due diligence, building NDPE capabilities among our suppliers, strategically engaging with traders with lower compliance levels, and integrating these requirements into our commercial agreements. Regarding soy, 97% of our bean purchases in Colombia come from low-risk deforestation zones and are acquired under certified product schemes.

While the technical complexity of achieving full traceability to origin prevented us from reaching our initial global target by the end of 2025, we remain committed to overcoming this systemic challenge. Our approach focuses on permanent engagement with suppliers to execute joint action plans, transforming visibility challenges into opportunities for solid collaboration. Through rigorous control mechanisms and prioritization of certified volumes, we advance toward a sourcing model that guarantees transparency and integrity at each link.

In alignment with global expectations and the requirements of the European Union Deforestation Regulation (EUDR),

we partnered with Logyca to implement a training program on traceability best practices, GS1³ standards, and EUDR requirements. This program was delivered across our operations and strategic palm and soy suppliers, reaching 99 participants.

3 GS1 is a global not-for-profit organization that develops standards for identification and traceability to enhance transparency and efficiency across supply chains.





Our value chain



Palm

100% traceability to mill (TTM)

99% traceability to plantation (TTP)

98% of palm sourcing is deforestation and conversion-free (DCF)

97% Colombia DCF

99% Mexico DCF

98% Chile DCF

Sunflower and canola

100% traceability to country of origin

Soy

100% traceability to mill

100% traceability to country of origin

% corresponds to low deforestation risk zones

55.34% Colombia

100% Mexico

67% Chile

Soybean

100% traceability to country of origin

97% deforestation-free



Supplier Engagement

We are driving the transformation of our supply chain through capacity building and the implementation of collaborative work plans, to raise sustainability standards at every link of the chain. Through technical assistance and the support of strategic allies, we translate findings and opportunities identified in our monitoring and verification system into concrete actions for the development of our suppliers and thus compliance with our commitments. This

collaborative management model allows us to mitigate risks from the origin and ensure that each link in our supply meets our Policy Guidelines.

ESG Program for the Supply Chain

We continue to promote our triple-impact vision through B Corp's *Impact Assessment Program*, integrating it into our supplier evaluation and development processes as a mandatory requirement every two years for strategic suppliers.

This ensures alignment with performance thresholds across five key areas: Governance (ethics and transparency), Workers (financial security and well-being), Community (diversity and supply chain management), Environment (air, climate, and water), and Customers.

Over the past two years, 291 suppliers have been evaluated and 65% of these exceeded the expected result of 50 points. To ensure adoption of the program and foster sustainability best practices, we have carried out training sessions for

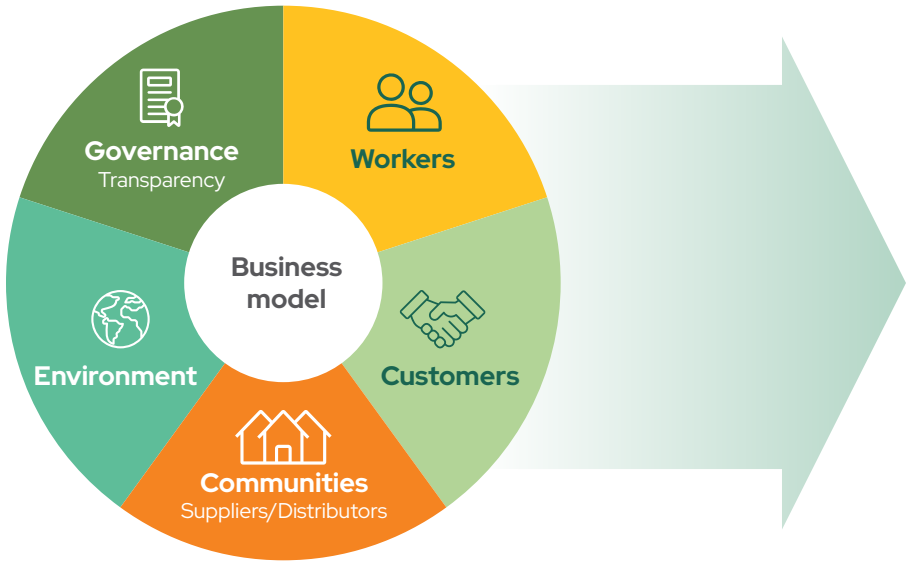
purchase process leaders and related areas involved in supplier engagement and evaluation.

Development from the Origin

We are convinced that the resilience of our supply chain depends directly on the well-being of those who cultivate agricultural raw materials. Therefore, we work on different initiatives to improve standards of living, support smallholder producers and communities associated with our supply chains.



ESG Supplier Program for our Supply Chain B Corp Impact Assessment



Stages

1

Awareness

Training for key suppliers and procurement leaders.

2

Assess

Technical support to suppliers for answering.

3

Compare and improve

Understanding & recognizing



Protection and Conservation of Ecosystems and Biodiversity

GRI 101-2, 101-4, 101-5, 13.4, 13.5, 3-3

We have made significant progress in implementing our **Regenerative Agriculture Framework**, achieving the integration of 68% of our palm oil supply, including the main countries of origin. Our focus has been on promoting practices that not only seek to reduce emissions and generate a positive impact on biodiversity and water, but also strengthen the resilience of producers' livelihoods. This effort has been supported by the technical guidance of Peterson Solutions.

The deployment of this framework is based on a co-creation model with the mills, where we use high-precision technical diagnostics to develop individualized work plans adapted to specific geographical realities. As a result

of this collaboration, we have trained 150 small and medium-scale palm growers in regenerative agriculture best practices.

Notable achievements:



Identification of **26,262** regenerative hectares.



11,1% reduction in emissions relative to the baseline.



Improvement of two points in the biodiversity index.



Corporate regenerative agriculture framework





Through these working fronts, we advance on our biodiversity management roadmap, integrating the TNFD framework recommendations detailed in the annexes.

We continue supporting RSPO certification under the independent smallholder standard for a new group of 40 producers, 48% of whom are women palm growers, covering 597 hectares of palm. We promote the adoption of good practices and at the same time the improvement of producers' livelihoods, strengthening their productivity, respect for human rights and the conservation of their environment.

Through our **School of Allies**, we continue promoting the gender approach in two of our direct suppliers. This work focuses on strengthening women's leadership and economic participation, providing guidance and developing capabilities for their businesses and enterprises. We have reached 93 women associated with communities that are part of our supply chain.

This approach is complemented by environmental management in our operations that integrates operational excellence, science and innovation to

reduce our footprint from an integral perspective that encompasses climate action, ecosystem protection, circular

economy and efficient use of resources. Thus, from our operations we drive a clean planet, a green planet and a

biodiverse planet, strengthening the origin, helping build a better future for coming generations.



Green Planet

Preserve the climate and natural resources.



Clean Planet

Reduce material use and pollution of soil, air, and water at the source.



Biodiversity-rich Planet

Protect and restore biodiversity.

Carbon Footprint and Renewable Solutions

GRI 3-3



We consolidated our Decarbonization Plan

and submitted our short-term emissions reduction targets to SBTi for validation.

We understand that nurturing a better tomorrow requires bold and responsible climate action, through which we take ownership of our impacts and opportunities. Decarbonization is a central pillar that underpins our competitiveness, resilience, and ability to generate shared value in a challenging global context. We reaffirm our climate ambition aligned with the Science Based Targets initiative (SBTi), unifying 2022 as the base year across all three scopes of our carbon footprint, ensuring traceable measurement and a trajectory aligned with the 1.5°C global limit.

We completed the development of our decarbonization plan with the technical support of ERM. This plan serves as an iterative roadmap to achieve our targets, providing a robust technical and governance framework that integrates energy efficiency, technological innovation, product design, and radical collaboration across our value chain, as outlined in the following table:



Reaching

85.7%

renewable electricity at the corporate level.



Climate targets and strategic actions

Targets	Levers
Acquiring 100% renewable electricity in our own operations	1 Procurement of I-REC certified renewable electricity in our facilities.
	2 Acceleration of the Energy Efficiency program.
Reducing 51.55% of absolute scope 1 and 2 emissions by 2032 ⁴	3 Modernization of systems and equipment to reduce energy intensity.
	4 Assessment of emerging low-consumption technologies to anticipate the energy transition.
Reduce 36.4% of forest, land and agriculture (FLAG) related emissions by 2032 ⁴	1 Achieve our no-deforestation in palm and soy.
	2 Expand the scope of the regenerative agriculture framework across prioritized supply chains.
	3 Leverage artificial intelligence in product formulation to optimize the carbon footprint from the origin.
Reduce 30% indirect industrial and energy emissions by 2032 ⁴	1 Expand our Supplier Development Program with a climate-focused approach—School of Allies.
	2 Continue optimizing logistics and transitioning to a low-emission land transport fleet.

⁴ Pending validation by SBTi, base year 2022.



We measured
the carbon footprint of

123

products, verified 10 strategic SKUs
and developed *CIC – Carbon Index
Calculator*, an AI tool that will help us
optimize product carbon footprints.

Incentives for Climate Action: We
drive decarbonization through a
multilevel incentive scheme aligned
with our SBTi targets:

Variable compensation (Management)

The achievement of
emissions reductions and
energy efficiency targets at
each facility is incorporated
in facility managers
compensation schemes.

Stronger as allies (Culture)

We recognize leadership
through the '*Champions of
Decarbonization*' programs
and the '*Green-at-Heart*'
volunteering, granting corporate
visibility and participation in
activities that promote an
environmental culture.

Supplier Development (School of Allies)

We incentivize the value
chain through skills transfer
and technical advisory. We
mobilize expert employees
and academic allies to close
climate management gaps,
granting certification to
participating suppliers.

See School of Allies





Green-at-Heart (volunteering): While our strategy does not rely on carbon offsetting, we promote tree planting and restoration initiatives that support carbon capture and strengthen ecosystems in our areas of influence.

In Bogotá and Buga
we planted
390
native trees,
contributing to the
recovery of plant cover
and the improvement of
ecological connectivity.

We captured
approximately
94
tCO₂eq,
equivalent to the estimated
annual emissions of 21
private vehicles.

100 mangrove seedlings
planted in the Ciénaga de
Mallorquín, for a total of
1,950
mangroves
planted in the past 4
years in the Barranquilla
operation.





Energy Consumption

GRI 302-1, 302-3, 302-4



6.24%

reduction in absolute energy consumption compared to the 2019 baseline.

Our energy consumption is largely dependent on fossil fuels, primarily for heat and steam generation in boilers. Through our Energy Efficiency Program, we conduct audits to identify initiatives aimed at reducing energy consumption, improving steam generation efficiency, and recovering heat, achieving a 3% reduction in total energy consumption compared to our 2022 baseline.

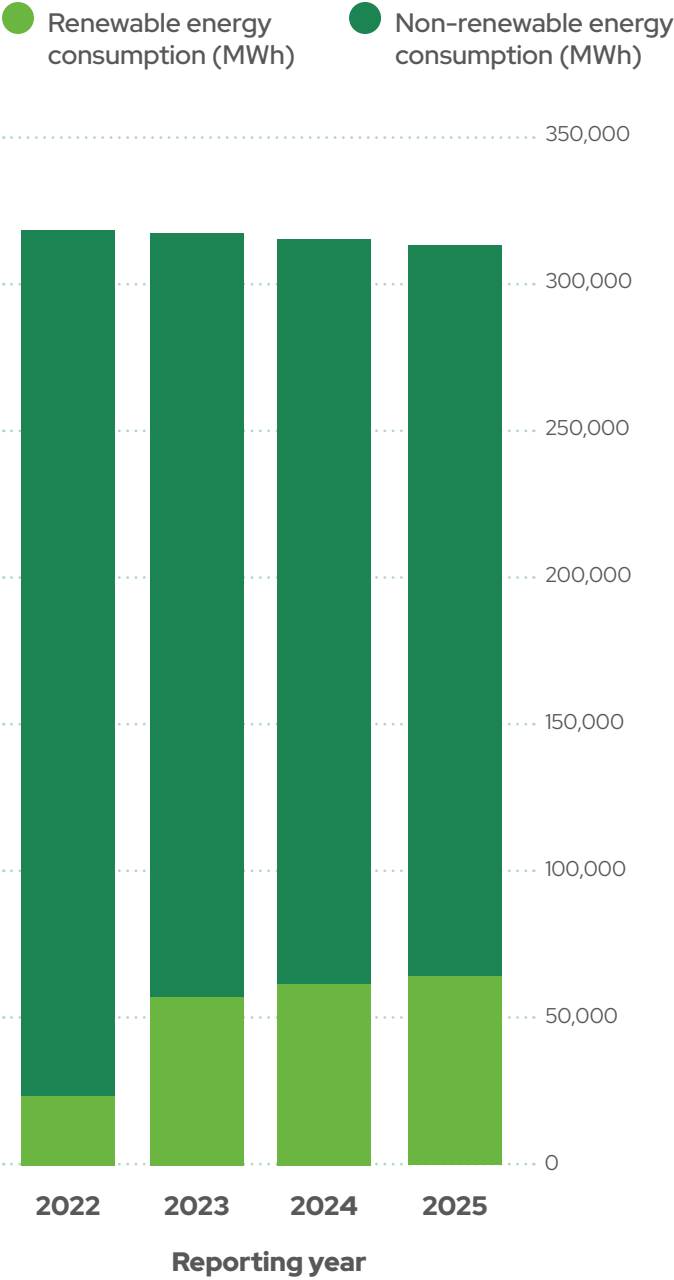
Some of the key actions to achieve this reduction were the purchase of certified renewable electricity in Mexico, heat recovery in hydrogenation that reduced steam consumption at the Bogotá facility, and thermal insulation in the physical refinery in Chile.

For 2026, we have secured the renewable electricity acquisition agreement for the United States operation, with which we will achieve our target of 100% certified renewable electricity in our operations ahead of schedule.

To accelerate our efforts, we trained 599 employees across all our operations and invested COP \$2,360 million in R&D+i projects aimed at reducing energy consumption.



Energy consumption





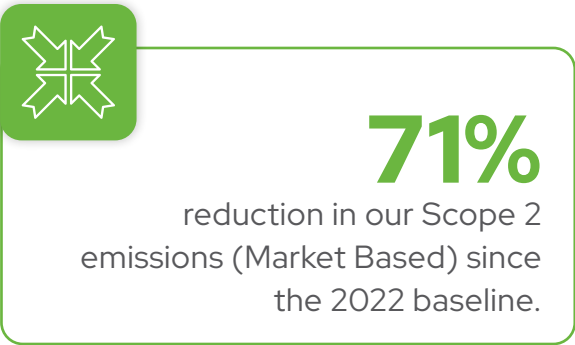
Carbon Footprint Scope 1 and 2

GRI 305-1, 305-2, 305-3, 305-4, 305-5

SASB FB-AG-110a.2

Our direct emissions (Scope 1) are concentrated in the use of fossil fuels and refrigerants at BredenMaster, an operation requiring robust refrigeration systems whose emissions represent approximately 58.3% of this scope. In recent years we have integrated energy efficiency, process optimization and the use of certified renewable energy to reduce the carbon footprint. In the medium term, we will focus on the replacement of emissions-intensive equipment such as boilers and vacuum generation systems with more energy-efficient models, and in the long term we will analyze the energy landscape of each country to consider alternative energies according to operational feasibility.

We closed 2025 with a 7% increase in consolidated Scope 1 and 2 emissions compared to our 2022 baseline. This result reflects a mixed performance: while Scope 2 emissions decreased through the procurement of renewable electricity, Scope 1 emissions increased,



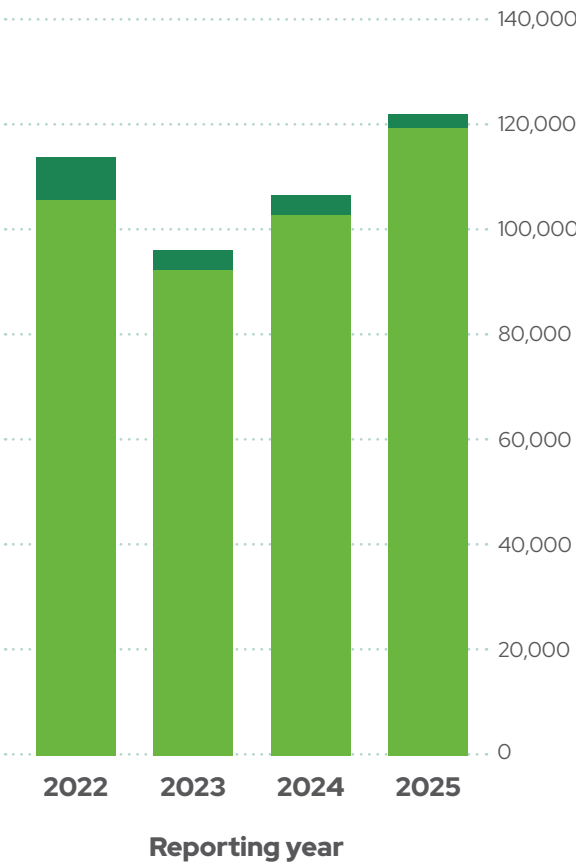
primarily due to refrigerant management at BredenMaster. This remains a critical focus area, which we are addressing through the technological modernization of cooling systems and strengthened preventive maintenance.

In contrast, operational efficiency improvements across our other facilities delivered reductions of 13.4% in Barranquilla, 3% in Buga, and 2% in Mexico. We also advanced structural thermal efficiency projects, including the implementation of an ice condensing system in Mexico to optimize steam use and the planned technological upgrade of boilers in Bogotá in 2026.



Scope 1 and 2 emissions

● Scope 1 Emissions (tCO₂eq) ● Scope 2 Market Based Emissions (tCO₂eq)





Carbon Footprint Scope 3

In 2025, we focused on strengthening our 2022 base year inventory and our 2024 reporting year, covering all categories of the GHG Protocol and separating FLAG (Forests, Land and Agriculture) emissions from industrial emissions. This is a critical step to establish specific targets and enable differentiated monitoring aligned with SBTi criteria.

The 2024 emissions profile remains stable, with emissions concentrated in Category 1: Purchased goods and services (92.3%) and Category 4: Upstream transportation and distribution (3.3%), which are key focus areas for our operations.



Scope 3 Emissions Breakdown





FLAG Emissions: We identified that more than 80% of Scope 3 emissions come from land use and land-use change (LUC), concentrated in the supply of palm oil (≈20%) and soy (≈66%). To manage these emissions, our responsible sourcing strategy focuses on our commitment to zero deforestation in palm and soy and the implementation of the regenerative agriculture framework. In this period we have advanced in:

Soy: We migrated sourcing toward origins with lower risk of deforestation and land conversion for crops.

Palm: The implementation of the regenerative agriculture framework allowed us to integrate primary farm data in Colombia, evidencing an emission factor below the global average and reductions associated with fertilizer optimization and waste management.

This comprehensive management has resulted in an estimated reduction of approximately 30%.

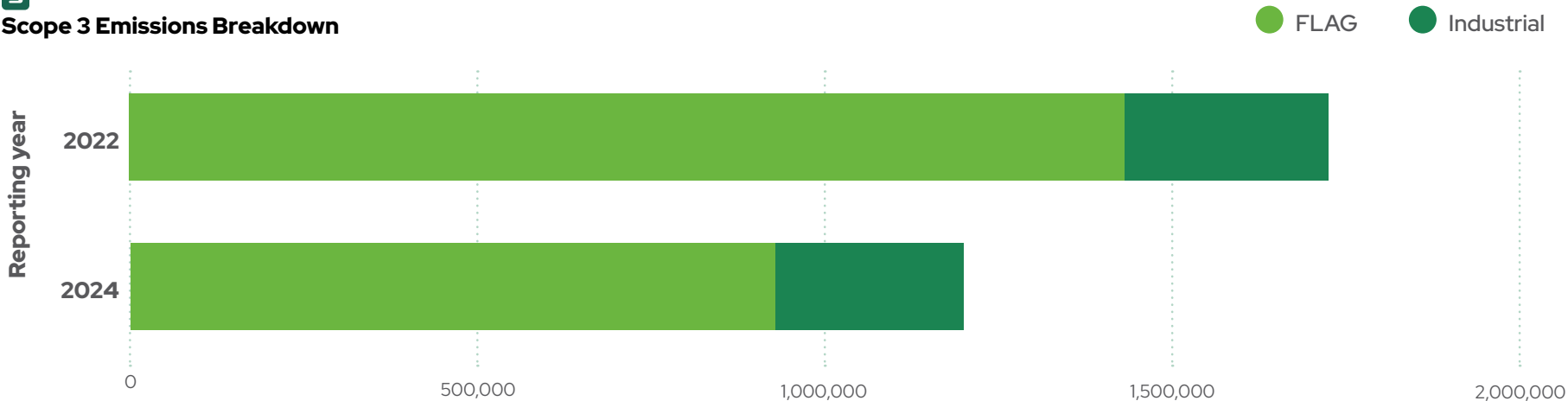
Industrial (Non-FLAG) Emissions: Industrial emissions are concentrated in the raw material, ingredient, packaging production phase and logistics. We have

reduced approximately 6% emissions from the 2022 baseline. This performance is mainly due to two factors:

- 1 A decrease in the material intensity of our packaging, thanks to the implementation of lightweighting programs (Category 1).
- 2 A reduction in raw material imports, prioritizing local sourcing and optimizing inventories, which significantly reduced emissions associated with international cargo transportation (Category 4).



Scope 3 Emissions Breakdown





Climate Change Adaptation

GRI 201-2, 3-3



Implementation of the Regenerative Agriculture Framework

as a measure to increase the
resilience of our value chain against
extreme climate events.

Climate change represents opportunities and risks with potential impact on the organization, so we integrate its management into the SIAR through the analysis of financial implications. In line with TCFD and IFRS S2 recommendations, we identified and evaluated 23 physical and transition risks under two climate scenarios in the short and medium term, in our direct

operations and value chain. In Mexico and Chile, water stress is identified as the main physical risk, while in Colombia extreme heat is the most relevant.

In order to mitigate these risks and strengthen climate resilience, we defined controls and action plans, and identified strategic opportunities associated with climate action and the transition to a low-carbon economy. This approach is supported by a governance structure led by the Board of Directors, with oversight from the Audit Committee, and implementation by senior management and key teams.

As next steps, we will extend the evaluation to other raw materials and logistics, and advance in the quantification of the financial impact of climate change-related opportunities.





Climate change–related risks and opportunities

Risk Type	Risk	Scope	Controls and Action Plans	Associated Opportunity
Physical	Interruption of water service in water-stressed areas.	Own operations	Implementation of water efficiency measures and consumption monitoring.	Strategic alliances for water management
Physical	Damage to finished product from extreme heat.	Own operations	Monitoring and temperature control in transportation and storage centers.	Development of new products and packaging
Physical	Damage to infrastructure and equipment and effects on employees associated with extreme weather events	Own operations	Updating contingency and emergency plans, development of early warning systems at local level and maintenance of critical infrastructure	Strengthening corporate resilience
Transition	Increase in operating costs due to carbon taxes and emissions trading	Own operations	Regulatory monitoring; integration of Corporate Decarbonization Plan in Climate Strategy; monitoring of emissions and energy consumption	Access to financial instruments derived from compliance with sustainability commitments
Transition	Increase in capital cost due to the cost of investments in transition technologies	Own operations	Implementation of Corporate Decarbonization Plan and incorporation of decarbonization criteria in CAPEX decisions	Resilient infrastructure, operations and sourcing as a competitive advantage
Transition	Limitation to do business with more demanding markets.	Own operations	Alignment with international standards for public reporting of non-financial information, implementation of environmental Due Diligence framework, improvement in sustainability rankings	Access to new and emerging markets
Physical	Reduction in productivity and/or alteration of raw material quality due to extreme weather events	Supply chain	We are working to improve the resilience of our suppliers' crops through regenerative agriculture practices, while training our allies in risk assessment and adaptation	Greater supply chain resilience and business continuity



Water Use and Management in the Value Chain

GRI 303-3, 303-5, 3-3

T15



We recirculated

22%

of the water used in processes, a target that was set for 2030.

Water resource management in our operations is fundamental to mitigating impacts, protecting the quality and availability of the resource in the ecosystems and watersheds on which we depend, and ensuring the continuity of our businesses. According to the Water Risk Atlas (WRI), our operations in Mexico and Chile are located in areas with extremely high water stress (>80%), so water shortage is one of our main emerging risks.

The recirculation of water from wastewater treatment plants (WWTPs)

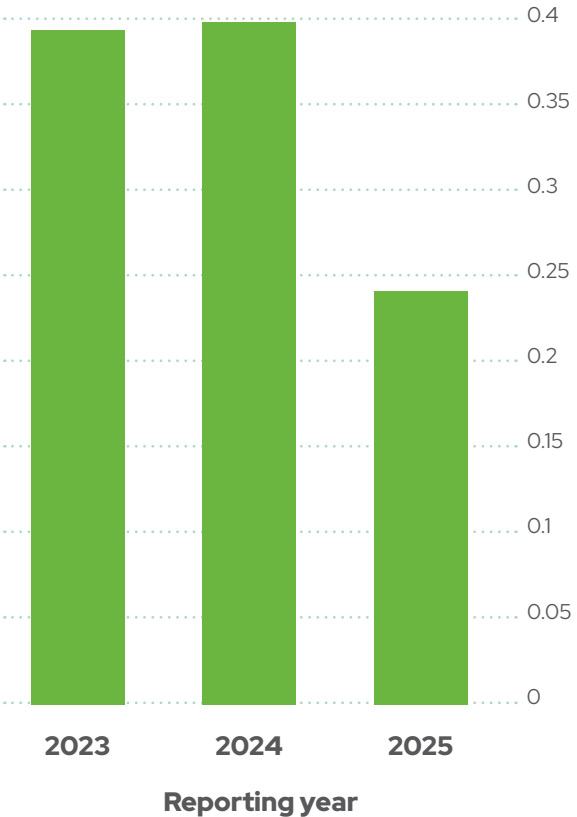
and different processes allows us to reduce the volume of water extracted and, through the treatment of industrial discharges, we guarantee that the returned water meets the quality parameters needed to maintain the balance of local ecosystems.

The decrease in water withdrawal between 2024 and 2025 is explained by a combination of water management and operational factors. On the one hand, water recirculation and reuse systems were implemented and strengthened. These actions include the use of wastewater treatment plants (WWTP), water in cooling towers, condensate recovery, and the use of treated water for cleaning activities, as well as process optimization measures such as improved washing practices, reduced filter blowdowns, and leak control. On the other hand, lower production levels also contributed to the reduction.



Water consumption

● million m³



Circularity and Efficient Resource Management

GRI 301-1, 301-2, 3-3

T25



Strategic milestones of our corporate packaging commitment



Reduce

.....

We completed the lightweighting plan in Colombia, achieving an estimated annual benefit of COP \$385 million.

.....

In Mexico and Chile, we advanced packaging lightweighting through the use of slip sheets and the reduction of material thickness.



Rethink

.....

We met our target of evaluating 100% of our packaging to identify improvement opportunities.

.....

In Chile, 30 active SKUs carry the **'I choose to recycle'** label, which certifies that at least 80% of the packaging weight is made from recyclable materials.



Responsibility

.....

We participated in four post-consumer collective systems—one in Colombia and three in Chile—to ensure that materials are effectively recycled and reintegrated into productive cycles.

Our circularity approach integrates the entire life cycle of our products, from packaging design to waste management in our operations. We recognize the environmental impacts associated with the use of materials and the generation of

waste, and we take responsibility for managing them through initiatives aimed at source reduction, utilization and cycle closure. In this context, we invested COP \$390 million in innovation for the improvement of packaging sustainability.



Packaging material volume by category

Wood fibers and paper (ton) Annual change in material volume ↓ 5.98%	 63.45% % of recycled material
Glass (ton) Annual change in material volume ↓ 26.66%	 40.8% % of recycled material
Plastic (ton) Annual change in material volume ↓ 2.19%	 2.21% % of recycled material
Metal (ton) Annual change in material volume ↑ 371.6%	 0% % of recycled material



Within the framework of our extended producer responsibility, we implemented initiatives to facilitate the proper management of fatty waste by consumers and clients, mitigating the environmental impacts associated with its improper handling. Through our *Manos Verdes* program, we strengthened the collection of used cooking oil (UCO) and other fatty waste for use as an input for biodiesel production, with the following results:



2,433
tCO₂eq avoided.



750,000
liters of water saved.

Based on the emissions avoided through the use of biodiesel instead of conventional fossil fuels, we estimate the associated social cost of carbon—that is, the economic value of the damage caused by each metric ton of CO₂ emitted into the atmosphere. As the *Manos Verdes* program is implemented only in Colombia, this valuation is based on the country's estimated average social cost of carbon.

Under this approach, the avoidance of 2,433 tCO₂eq represents an estimated social benefit of COP \$762 million⁵, reflecting the reduced negative impacts on the economy and social well-being.



720
UCO collection points at D1 stores in Colombia.



5,500
HORECA establishments linked.



750.48
tons of UCO collected.

⁵ See calculation methodology in the Annexes – Content Index, indicator [T25](#)



Comprehensive Waste Management

GRI 306-3, 306-4, 306-5

T17

Goal

Maintain the waste recovery rate above 90%, with a Zero Waste focus by 2030⁶.

⁶ Zero Waste certification is not contemplated.

Thanks to the initiatives of the Comprehensive Waste Management Plan, we achieved a reduction of 1,374.38 metric tons in total waste generation. As a reflection of the effectiveness of our valorization, reuse and responsible waste management strategies—along with their contribution to the circular economy and the reduction of environmental impacts—the Bogotá facility recorded a 19% increase in energy recovery from hazardous waste treated by authorized external managers.

We implemented action plans to strengthen comprehensive waste management and disposal through



19%

increase in energy recovery derived from the incineration of hazardous waste at the Bogotá facility.



7.88%

reduction in total waste generation compared to the previous year.

the optimization of source separation processes, the development of training to reinforce environmental culture, and constant monitoring, auditing and follow-up of the generation flow.



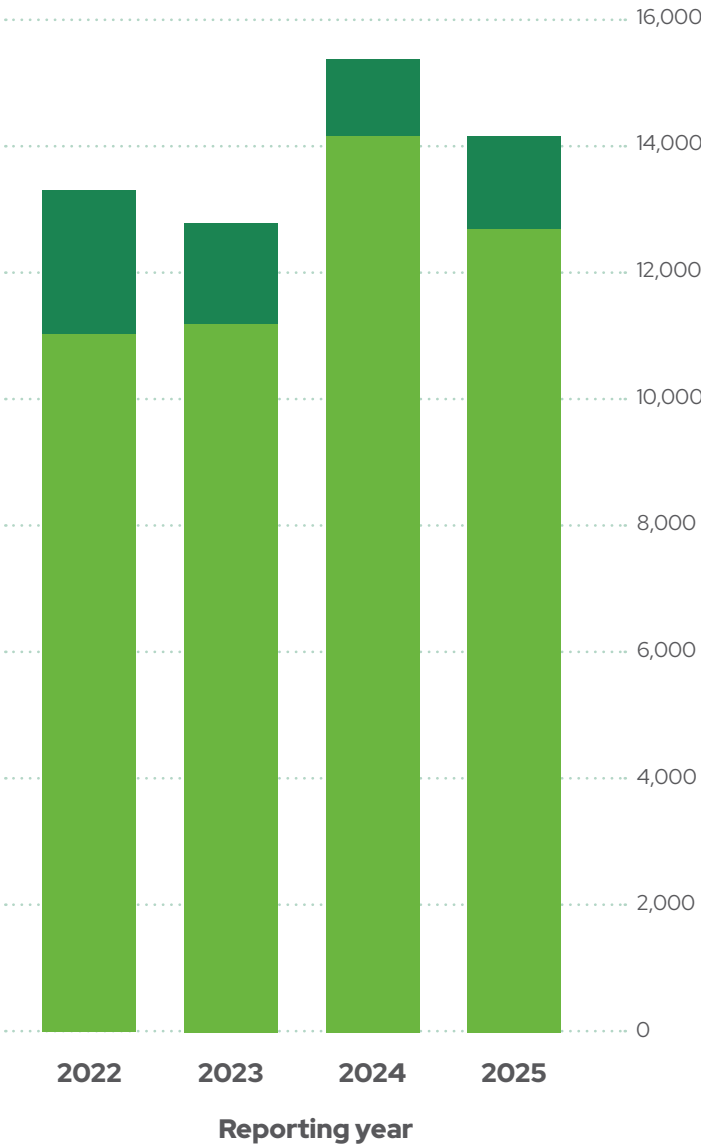
Waste management



Recycled/reused waste (tons)



Waste disposed (tons)





3

Empowering talent



Allies for Our People

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Alianza People

➤ Page 45

Well-being, Health and Work-Life Balance

➤ Page 49



Allies for Our People

Our philosophy of *stronger as allies* recognizes that the true driver of growth is Our People. Empowering talent is not only a day to day practice, but a conviction that guides the way we build trusting relationships, develop capabilities and create value with all our stakeholders. Therefore, we promote a culture of trust, collaboration and continuous growth, in which each person promotes the development of the business, contributing with their talent, leadership and commitment to the competitiveness, innovation and sustainability of the organization.

We build better countries by strengthening those who with their every day work boost economic, social and environmental development. We generate formal, stable, and quality employment, advance talent development in the regions where we operate, and equip our employees with the technical and human capabilities

needed for the future. We believe that nations progress when their people grow, and that empowering talent goes beyond training—it means creating opportunities, transforming territories, and fostering development in the countries where we operate, generating well-being for families and communities while building the future we share.





Alianza People

GRI 401-1, 401-2, 404-2, 404-1, 404-3

T6, T7



We strengthened
our talent pipeline, promoting

345
employees.

Our corporate culture is built on the development of human talent as a core pillar of the organization. Strong and trust-based labor relationships enhance our resilience, enabling us to navigate challenges and adapt to new operating environments through employee

commitment and the continuous development of their capabilities to achieve our strategic objectives.

Consistent with this approach, we implement programs and policies to ensure fair and safe labor practices aligned with applicable regulations in the countries where we operate. Through our [Internal Work Regulations](#), Occupational Health and Safety Management System, and compensation and benefits guidelines, we comply with legal standards on wages, working hours, overtime, and the right to rest and vacation. We also promote ongoing dialogue with

employees and their representatives, monitor equality conditions, and strengthen capabilities through training and development programs, contributing to responsible work environments.

In this way, we encourage our people to believe, create, and grow: to believe in their capabilities as generators of value and agents of change; to create spaces for open and constructive dialogue where innovative ideas converge, driving the development of organizational capabilities; and to grow both professionally and personally through individual challenges aligned with business priorities.

The Talent Agenda is based on the definition and implementation of *Individual Development Plans (IDP)*, supported by a 70-30 model, in which 70% corresponds to personal empowerment and responsibility for one's own development, and the remaining 30% to support and guidance from the organization.

We aim for our employees to shape their personal purpose based on their talents, strengths, and passions, while simultaneously enhancing their skills to effectively respond to workplace demands:



**Strategic milestones
– Alianza People**

Through the
Leadership School we
have strengthened the
capabilities of

654

leaders

since 2019; 603
employees and 51
community leaders.

During 2025,

185

leaders

completed their
fourth level of
training.

2,002

employees

with approved IDPs.

In 2025,

27,762

hours

of training were provided
at the corporate level, for
an average of 10.10 hours
per employee.





Based on studies demonstrating a correlation between training and capacity-building activities and job satisfaction, as well as evidence linking improvements in job satisfaction to enhanced perceptions of well-being, we developed a monetary estimate of the social value generated by these initiatives.

Using a theory of change approach, we estimate that strengthening employees' skills through training programs generates approximately COP \$500 million⁷ in social value, associated with improvements in perceived well-being and quality of life. This estimate is based on multipliers derived from academic literature and studies conducted in other contexts and geographies, conservatively adapted to our organizational context and the countries where we operate.

As a complement to our Talent Agenda, we have a management model called *Workforce Preparedness* (Aprestamiento in Spanish), designed to strengthen the sustained growth of the business through the identification, measurement, and continuous evaluation of performance in

key roles aligned with the organization's strategic objectives. Through this model, we anticipate critical capability gaps in roles that enable growth and value creation, ensuring long-term business continuity. Compared to 2024, participation increased by 122 employees, reaching a total of 755 talents.

The effectiveness of these initiatives is reflected in a 79% internal fill rate for vacancies and a 78% rate for key position recruitment processes. We also highlight that 48% of apprentices and interns continued their professional careers within the organization.

Under this talent mobility approach, we remained within the defined healthy turnover range this year. This enables the integration of new perspectives to strengthen our high-performance culture, while safeguarding critical knowledge and ensuring operational efficiency across our processes.

In order to strengthen talent loyalty, we developed initiatives oriented toward the accompaniment and growth of Our



⁷ See calculation methodology in the Annexes – Content Index, indicator [404-1](#).



People, including coaching sessions, targeted training programs and salary and non-salary incentive schemes. To evaluate the effectiveness of these actions, we conduct a work environment measurement every two years through *Great Place to Work*, complemented between cycles with follow-ups on action plans and focused surveys on specific teams or operations.

In Colombia, this was conducted across our three facilities and one business unit, with a 93.3% participation rate among invited employees, reflecting their interest in being heard. Overall, scores exceeded 4.5/5.0 in dimensions such as teamwork, well-being, and leadership. The highest-rated statement was *'My contribution as an employee is important to the organization,'* with a score of 4.82/5.0, evidencing a strong sense of purpose.

In April 2026, we will conduct a new comprehensive assessment to continue strengthening leadership, teamwork, and agile decision-making as key pillars of a great place to work.





Well-being, Health and Work-Life Balance

GRI 401-2, 403-1, 403-9

T13, T8

We firmly believe in fostering the comprehensive well-being of our employees and their families as the primary driver of job satisfaction and, consequently, a fundamental axis for being *allies for our people*. To improve quality of life we must maintain an approach that balances the social, physical, financial and emotional dimensions of each employee. We also promote permanent dialogue with workers and their representatives to jointly address working conditions and strengthen safe and healthy work environments.

Our Occupational Health and Safety Management System (OHSMS) is a fundamental pillar in this objective and is focused on the prevention of occupational injuries and illnesses and, in general, on caring for the life and health of direct employees, contractors and visitors in all our facilities and administrative offices. The system is implemented cross-functionally in the organization and in compliance with the legal and regulatory

provisions in force regarding occupational health and safety in the countries where we operate.

Employees actively participate in the OHSMS through monthly committees at each facility adapted to each country's legislation and with worker representation. These forums address OHS training, health promotion, and preventive activities such as inspections and the reporting of substandard conditions.



12.2%

reduction in the Lost Time Injury Frequency Rate (LTIFR).

Through **Health+**, a 360° approach is adopted, structured in three dimensions: Healthy Mind, Healthy Work Environment



We are
allies

FOR OUR
people





and Healthy Body, focused on risk prevention and health promotion through conscious decisions and self-care practices. Thanks to this program, we were recognized by Grupo SURA in Colombia for the promotion of comprehensive health of our employees and their families.

Within this framework, we developed various initiatives, highlighting some of the main results:

Accompanying you more reached 1,952 people, focused on the identification, evaluation and management of psychosocial risks and psychological support through a telephone guidance line, maintaining corporate psychosocial risk at a medium-low level.

We launched **Harmony Room** at the Bogotá facility, a specialized psychological care space and a place for emotional self-regulation activities such as relaxation and meditation exercises.

[Video Harmony Room +](#)



360° Environments focused on the early identification and management of workplace hazards and risks, complemented by the “Stop, Think and Act” strategy—including “Safety Cafés” and the Behavior-Based Safety program—achieving an 18% reduction in accidents.

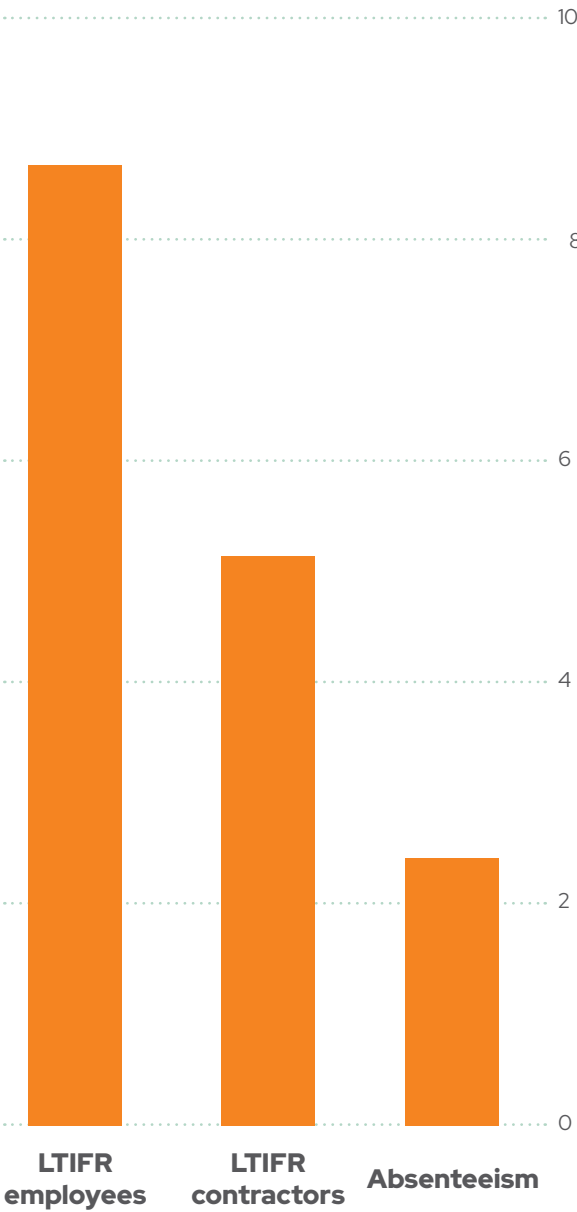
We promoted active employee participation in preventive management through the Gremma 7.0 platform, receiving 4,323 reports of substandard conditions, of which 88.83% were addressed and closed. The remaining reports are currently under review for closure.

As a result of these actions, we achieved a reduction of 11 occupational accidents with lost time between 2024 and 2025, going from 81 to 70 events at the corporate level.

The *Healthy Body* dimension promotes healthy lifestyle habits and the prevention of cardiovascular risk through nutritional education and the promotion of physical activity. During the year, we implemented multidimensional assessments—physical, nutritional and psychological—that allow us to comprehensively identify each employee’s health status, eating habits, emotional well-being and stress management. Based on these results, personalized intervention plans are designed with quarterly accompaniment and follow-up, aimed at strengthening comprehensive well-being and the



Health and Safety Indicators





consolidation of healthy habits over time. In total, 178 assessments and personalized plans were carried out during 2025.

Our commitment to work-life balance is based on the generation of social value and shared prosperity through fair and competitive labor conditions. Through our Compensation Policy, we assign salaries based on the responsibility, contribution and impact of each position, guaranteeing in all countries an income above the Minimum Legal Wage.

We operate under a framework of fair and equitable labor conditions, strictly aligned with the regulations of each country. This approach is reflected in the annual monitoring of the gender pay gap to ensure competitive, role-based compensation, as well as rigorous control of working hours to guarantee proper overtime payment among others.

We also strengthen transparency through our Occupational Health and Safety Management System (OHSMS), using tools such as the intranet and the BUK platform to facilitate access to information. Finally, we promote overall well-being by monitoring the effective use of paid leave, supported by Human Talent audits to

prevent work-related fatigue and ensure adequate rest for our employees.

As a complement to the benefits mentioned, we provide economic subsidies in three areas: education, health and housing, which are representative and decisive for the creation of prosperity. During 2025, we invested COP \$3,878 million, benefiting 2,270 people.



Investment in employee benefits

Indicator	
Educational subsidy (COP)	602,513,549
Health/food subsidy (COP)	2,062,045,605
Housing subsidy (COP)	1,213,482,804
Beneficiaries	2,270





4

Generators of prosperity



Allies for Our Communities

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Community and social development

➤ Page 54

Well-being and Decisions Based on Balance and Nutrition

➤ Page 58

Sustainable and Competitive Food Security

➤ Page 60



Allies for Our Communities

Prosperity is built when growth is shared. We convert the performance of our businesses into opportunities for our stakeholders, particularly the communities and territories where we operate, consistent with our corporate philosophy of *stronger as allies*, which recognizes the power and value of alliances and collaboration.

From this approach, we build better countries by driving economic and social development through the generation of dignified employment, the strengthening of local capabilities and the consolidation of productive chains that create shared value. We also generate prosperity from our commitment to health and nutrition, developing solutions and products that contribute to people's well-being and support a better quality of life.





Community and social development

GRI 413-1, 3-3

T26

Community development as a concrete way to generate shared prosperity and build better countries from its territories is one of the ways we live our corporate philosophy of *stronger as allies*, working hand in hand with allies to strengthen capabilities, generate opportunities and drive positive and lasting social transformations in our areas of influence.

This approach is reflected in our double materiality analysis, which was updated at the end of 2025 through focus groups and direct engagement between executive team members and external social leaders. This process highlighted an increased level of financial materiality associated with the relevance of communities to our business, leading this topic to be considered material from both an impact and a financial perspective. Based on this update, we defined a structured intervention approach across three social value circles.



Social value circles





Although in 2025 we formally structured our social impact approach under these three circles, they are not new to our programs and practices. From previous years, we have developed and implemented initiatives aligned with these same purposes in the regions where we operate.

Consistent with this trajectory, the results we present below consolidate the impacts achieved since 2022, reflecting the evolution and progressive strengthening of our initiatives on these three priorities.



Employability

94 jobs

generated for vulnerable young people.

+60 women

with stable employment thanks to acquired training.



Entrepreneurship

+200 supported

businesses.

+ COP \$2,200 million

in income for the population at events and fairs.



Education

180 young

people trained in technical skills at SENA.

298 women

trained in marketing, finance, Good Manufacturing Practices (GMP) and cooking.

750 children

and adolescents trained in nutrition, well-being, life projects.

+2,300 people

from the community trained in environmental education.



Juan S. Delgado

Palletizing Assistant
Construyendo Futuro Social Program
Buga Facility

"I am deeply grateful to God and to Alianza Team for giving me the opportunity to be part of the Construyendo Futuro program. Thanks to this experience, I gained access to solid academic training that allowed me to become certified as an Industrial Machinery Mechanics Technician.

On a personal level, this program has provided me with valuable knowledge, financial stability for my family, and meaningful work experience. Thanks to the company and my performance, I was promoted from Preparation Assistant to Palletizing Assistant.

Being part of the company is my greatest achievement, and today I feel proud to have the support and admiration of my parents."

In education, during 2025 in Colombia we supported 30 young people in conditions of vulnerability to access technical training in order to strengthen their skills and facilitate their entry into the labor market.

In a complementary way, we trained 76 people from vulnerable households to strengthen their skills in relation to their businesses. A representative example of this approach is the **Sabor Bajero** gastronomic festival, now considered a cultural and gastronomic landmark of Barranquilla, for which we were recognized with the 2025 Award 'Dejando Huella' from the President's Forum, a recognition that highlights how we nurture a better tomorrow by creating significant long lasting development opportunities.

In 2025 we supported the labor market integration of 22 young people who completed their training at National Training Service (SENA in Spanish), either through direct hiring or by facilitating their placement with partner organizations. Additionally, our efforts to strengthen the capabilities and economic autonomy of vulnerable households enabled six individuals to access employment,



Nataly Núñez

Participant in the Familias Emprendedoras program, Barranquilla

"The Familias Emprendedoras program has had a very positive impact on my life, as it has helped me improve my cooking skills through its training courses. Thanks to the income generated from Sabor Bajero, I have been able to cover personal expenses, such as paying my apartment installments and purchasing the utensils needed to start a catering business. Through Sabor Bajero's networks, I have also been contacted for event opportunities".

expanding their income opportunities and financial stability.

Within the entrepreneurship impact circle, through training activities carried out in Buga, Bogotá and Barranquilla, we strengthened 63 businesses and integrated two of them into our supplier base, incorporating them into formal value chains and generating COP \$333 million in additional income.

With the purpose of estimating the social impact generated by some of our initiatives, we calculated the Social Return on Investment (SROI) based on the collection of primary information through surveys to individual beneficiaries. As a result, we estimate a social return rate of 1:3.1 for education and employability initiatives aimed at young people in conditions of vulnerability and workers with low

educational levels, meaning that for every Colombian peso invested, COP \$3.1⁸ in social well-being is created.

For the entrepreneurship strengthening initiatives for families in our areas of influence, the SROI analysis focused on the direct generation of income and employment for participants. The estimate considered the average increase in monthly income reported before and after the program (adjusted to eight effective months of receipt), income obtained through commercial events, as well as the creation of formal jobs valued on the basis of minimum wage and associated social security costs. Once the deadweight discount was applied to isolate the effect attributable to the intervention, an SROI of 1:7.07⁹ was obtained, indicating that for every Colombian peso invested, approximately COP \$7.07 in social value is created.

⁸ See calculation methodology in Annexes - Table of Contents, indicator [413-1](#).

⁹ See calculation methodology in Annexes - Table of Contents, indicator [413-1](#).



Well-being and Decisions Based on Balance and Nutrition

GRI 3-3

SASB FB-PF-260a.2



Consistent with our purpose of *nurturing a better tomorrow*, we understand that contributing to more sustainable food systems implies making informed decisions in the face of nutrition, well-being and health challenges. In this context, the **Colombian Nutritional Profile Study (COPEN)**, which we have driven since 2018, is the scientific basis upon which we seek to define and strengthen our health and nutrition strategy.

This study is developed by the Metabolism Research team at Los Andes University,

in alliance with the National Consulting Center (CNC), responsible for fieldwork independently. The study directly evaluates consumption frequency, serving sizes and nutrient intake in the urban population between 2 and 80 years of age, allowing identification of differences in consumption patterns and nutritional conditions according to life stage.

Through this study, updated every four years, we generate evidence on the eating habits and nutritional challenges of the Colombian population, which guides our

decisions in research, development and innovation. From our role as developers of lipid solutions, we use these learnings to promote nutritional balance, functionality and quality, both in supporting our clients and in solutions aimed at consumers, fostering more conscious food decisions.

Based on the findings of the COPEN 2018 and 2022 studies, we have been implementing and consolidating, since then, a set of strategic actions aimed at improving the nutritional profile of our products and responding structurally to the challenges identified in the population.



COPEN: RESULTS AND ACTIONS

The average caloric intake is above recommended levels, with eating patterns that favor high consumption of saturated fats and sodium. Additionally, significant deficiencies in key nutrients such as vitamin D and Omega-3 fatty acids are identified, as well as a significant prevalence of diabetes in adults.



- 1 Implementation of technologies for reducing saturated fats, trans fats, sodium and sugars.
- 2 Launch of 37 new solutions with lower saturated fat content.

¹⁰ TBHQ (tertiary-butylhydroquinone) is a synthetic antioxidant used as a preservative in processed foods to prevent the oxidation of fats and oils.



- 1 Elimination of TBHQ¹⁰.
- 2 Reduction of trans fats.
- 3 Reformulation of Gourmet oils.
- 4 Launch of 148 products in compliance with nutrition and health criteria. Example: Gourmet dressings.
- 5 Elimination of partially hydrogenated oils and reduction of trans fats in Bakery and HORECA margarines. Portfolio free of partially hydrogenated oils in Colombia and Mexico.
- 6 Educational activities for the medical community on fat consumption, reaching more than 2,700 professionals.
- 7 Educational campaigns for consumers and employees, reaching more than 12,600 people.



- 1 We launched new size presentations of different oils to ensure population access to safe and high quality products.



- 1 We fortified all wheat flour with vitamin D3.

In addition, driven by our innovation lever, we developed the functional products of the **Brightfull** brand launched in the United States. Under this brand we offer consumers two solutions focused on comprehensive well-being: *Focus* and *Sleep*, developed with natural ingredients. Focus is aimed at improving concentration and cognitive performance through a combination of adaptogens, vitamins and minerals that

support mental clarity and sustained energy, while Sleep promotes restorative rest through botanical extracts and micronutrients that contribute to relaxation and sleep quality.

Both products hold Non-GMO certification, which reinforces their value proposition based on naturalness, transparency and consumer trust. This certification guarantees that a product does not contain genetically modified organisms and that its supply chain complies with strict controls from the origin of raw materials to the final product. From a sustainability perspective, the seal promotes greater control over agricultural origin, supporting practices that favor biodiversity and reduce risks associated with intensive inputs.





Sustainable and Competitive Food Security

GRI 13.9, 3-3

T14



93.67

metric tons of food donated,
benefiting 1,413,230 people.

Aligned with our higher purpose, we understand food security as a multidimensional concept that, according to the FAO, encompasses the availability, access, utilization, and stability of food over time. From our expertise, we contribute—both directly and indirectly—to strengthening these dimensions by promoting more efficient supply chains, expanding access to safe products,

and delivering solutions that support nutritional balance and the resilience of food systems.

We address our responsibility toward food security through two mutually reinforcing fronts: product donations for vulnerable populations and the strengthening of programs to measure and prevent food waste across our manufacturing processes and in the market. In 2025, we reached foundations in our areas of influence, with 55% of total donations channeled through the Colombian Food Bank Association (ABACO), of which we are members. This also helped prevent food waste by ensuring that products in optimal quality and safety conditions are redirected for human consumption.

In our manufacturing processes, all oil refining facilities have fatty waste recovery systems, and our soap production process in Barranquilla uses fats and by-products from refining for soap manufacturing, strengthening circularity. Through a preventive approach led by our quality team, we minimize losses across operations, in line with our Comprehensive Management Policy.

As a result, waste generation in our lipid operations remains low. In the BredenMaster operation, due to the nature of dough production processes, waste levels are higher; however, 23% and 58.8% of this material respectively is recovered and repurposed through alternative uses. Overall, these efforts

have improved our performance compared to the previous year, reinforcing our commitment to nurturing a better tomorrow across all fronts.



9.3%

reduction in food loss and waste.



5

Annexes



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Annex 1 – Limited Assurance Letter



Sirs
Shareholders and other stakeholders of
TEAM FOODS COLOMBIA S.A (ALIANZA TEAM)
Bogotá D.C.

Independent Practitioner’s Limited Assurance Report

Scope

We have performed a limited assurance engagement on the information detailed in Appendix A to this document (hereinafter, the “assured information”) of TEAM FOODS COLOMBIA S.A., hereinafter “the Company”, which will be included in the Sustainable Impact Report for the period from January 1 to December 31, 2025.

Our limited assurance engagement was performed only in relation to the selected sustainability information included in Appendix A. Our assurance report does not extend to information from prior periods nor to other information of Sustainable Impact Report 2025 not included in Appendix A, nor to any other related information that may contain images, audio or video. Consequently, we do not express any conclusion or other form of assurance regarding such information.

Responsibility of TEAM FOODS COLOMBIA S.A.’s Management

Management is responsible for the preparation of the assured information, in accordance with the following applicable criteria in effect in 2025:

- The Global Reporting Initiative (GRI) standards, using the “in accordance with the GRI” approach.
- The “Processed Foods” industry indicators from the Sustainability Accounting Standards Board (SASB).
- The criteria defined by the Company for reviewing the adaptation of Team Foods Colombia S.A.’s double materiality analysis process, effective in 2025.
- The criteria defined by the Company for its own indicators.

Management is also responsible for selecting the applicable criteria used.

Preparing the assured information requires Management to establish and interpret the criteria, determine the relevance of information to be included, and make estimates and assumptions that affect the reported information. Management’s selection of different but acceptable measurement techniques, estimates, or assumptions may result in materially different amounts or metrics. Obtaining sufficient and appropriate evidence to support our limited assurance conclusion does not reduce the inherent uncertainty in the amounts and disclosures.

Management is also responsible for internal control as it determines necessary to enable the preparation of the assured information that is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), together with the relevant ethical requirements in Colombia, and we have fulfilled other applicable ethical responsibilities, which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.



i) Review of the processes for data collection and internal control over quantitative data reflected in the Report, in terms of information reliability, using analytical procedures and verification tests based on sampling.

j) Review of the information to be included in the 2025 Sustainable Impact Report to compare it against the criteria defined by GRI Standards 1 – Fundamentals, GRI 2 – General Content, and GRI 3 - Material Topics, as applicable according to the Company’s statement of use. These procedures were performed based on the version of the 2025 Sustainable Impact Report provided by the Company to BDO on March 25, 2026.

k) Application of substantive testing on a random selective basis of the assured information prepared by Management to determine the standards and indicators and to corroborate that data was properly measured, recorded, collected, and reported through:

- (i) Inspection of Company policies and procedures
- (ii) Inspection of internal and external supporting documents
- (iii) Recalculations
- (iv) Comparison of the content presented by Management with the applicable criteria set out in this report.

Appendix A details the assured information included within the scope of our work.

The procedures performed in a limited assurance engagement vary in nature and timing and are less extensive than in a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than would have been obtained had a reasonable assurance engagement been performed.

We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

Significant Inherent Limitations

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information, which is subject to greater inherent limitations than financial information given the nature of the methods used to determine, calculate, sample, or estimate such information. In preparing the selected information, the entity makes qualitative interpretations about the relevance, materiality, and accuracy of the information that are subject to assumptions and judgments.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the assured information indicated in Appendix A to this report, which will be included in the Company’s 2025 Sustainable Impact Report for the period from 1st of January to 31st of December, 2025, has not been prepared, in all material respects, in accordance with the applicable criteria mentioned in Appendix A.

Other Matter

Our assurance engagement does not extend to information relating to prior periods.

Restriction on Use of this Report

Our report is issued solely for the purpose stated in the first paragraph and should not be used for any other purpose nor distributed to third parties separately. This report relates only to the matters mentioned in the preceding sections and to the assured information included in Appendix A and does not extend to any other financial or non-financial information included in the Company’s Sustainable Impact Report for the period from January 1 to December 31, 2025, nor to the Company’s consolidated financial statements.

Action Plans

BDO Audit S.A.S BIC provides the Company, through a separate report, recommendations for future preparation of the Sustainable Impact Report that do not modify the conclusion expressed in this report, aimed at enhancing the Company’s processes for compiling, managing, measuring, reviewing, reporting, and communicating its sustainability-related information.



Juan Camilo Campos
Audit and Assurance Partner
Certified Public Accountant TP 136.872

Member of
BDO Audit S.A.S BIC
Bogotá D.C., March 25, 2026



APPENDIX A & B

APPENDIX A:

Below are the details of the assurance criteria and the qualitative and quantitative information subject to assurance, which form an integral part of our independent limited assurance report on the Sustainable Impact Report 2025 of TEAM FOODS COLOMBIA S.A for the period from January 1 to December 31, 2025.

A.1. Scope of the Limited Assurance – Quantitative Information

GRI Standard	Description	Value
2-21	Annual Total Compensation Ratio	
	Annual Total Compensation	52.79
	Increase	0.12
2-27	Compliance with legislation and regulations	
	Cases that resulted in fines	0
	Cases that resulted in non-monetary sanctions	0
301-1	Materials used by weight or volume	
	Paper and wood fiber	9,838.9 t
	Metal	144.1
	Glass	309.8 t
	Plastic	4,200.9 t
301-2	% of recycled inputs used	56%
302-1	Energy consumption within the organization	
	Renewable energy consumption	64,293 MWh
	Non-renewable energy consumption	249,781 MWh
	Total energy consumption	313,074 MWh
303-3	Water extraction	0,560 Mm3
303-5	Water consumption	0,293 Mm3
305-1	Direct GHG emissions (Scope 1)	119,268 tCO2eq
305-2	Indirect GHG emissions associated with energy (Scope 2)	11,842 tCO2eq
305-3	Other indirect GHG emissions (Scope 3) ¹	1,169,285 tCO2eq
305-4	GHG emissions intensity ²	0.332 tCO2eq
305-5	Reduction of GHG emissions	7%
306-3	Waste generated	14,160 t
306-5	Waste destined for disposal	1,457.46 t
308-2	Negative environmental impacts in the supply chain and actions taken	
	# of suppliers evaluated in relation to environmental impacts	99
	# of suppliers identified as having significant potential and actual negative environmental impacts	7
	# of suppliers identified as having significant potential and actual negative environmental impacts with whom improvements have been agreed as a result of an evaluation	2
401-1	New employee hires and staff turnover	
	# of Hires Colombia	230
	Hiring rate Colombia	16.0%
	# Women	103
	Women's rate	23.6%
	# Men	127
	Men's rate	12.7%
	# under 30 years old	126
	Rate under 30	34.6%
	# between 30 and 50 years old	104
	Rate between 30 and 50 years old	12.1%
	# over 50 years old	0
	Rate over 50 years old	0.0%
	# of Hires Mexico	110
	Hiring rate Mexico	36.3%
	# Women	21
	Women's rate	20.4%
	# Men	89
	Men's rate	44.5%

¹ These figures correspond to Scope 3 emissions for the 2024 reporting year, the most recent year for which complete data is available, and are used as a baseline for the 2025 report.
² The GHG emission intensity values [(a1+a2)/t.e.] for each country were revised.



GRI Standard	Description	Value
	# under 30 years old	51
	Rate under 30 years old	58.0%
	# between 30 and 50 years old	55
	Rate between 30 and 50 years old	29.3%
	# over 50 years old	4
	Rate over 50 years old	14.8%
	# of Hires Chile	10
	Hiring rate Chile	11.1%
	# Women	3
	Women's rate	9.1%
	# Men	7
	Men's rate	12.3%
	# under 30 years old	2
	Rate under 30 years old	25.0%
	# between 30 and 50 years old	8
	Rate between 30 and 50 years old	12.3%
	# over 50 years old	0
	Rate over 50 years old	0.0%
	# of Hires BredenMaster	349
	Hiring rate BredenMaster	37.8%
	# Women	107
	Women's rate	36.8%
	# Men	242
	Men's rate	38.2%
	# under 30 years old	141
	Rate under 30 years old	104.4%
	# between 30 and 50 years old	173
	Rate between 30 and 50 years old	31.9%
	# over 50 years old	35
	Rate over 50 years old	14.2%
	# Departures Colombia	180
	Turnover rate Colombia	12.8%
	# Women	70
	Women's rate	16.6%
	# Men	110
	Men's rate	11.2%
	# under 30 years old	61
	Rate under 30 years old	17.0%
	# between 30 and 50 years old	98
	Rate between 30 and 50 years old	11.7%
	# over 50 years old	21
	Rate over 50 years old	10.1%
	# Departures Mexico	123
	Turnover rate Mexico	40.0%
	# Women	40
	Women's rate	36.0%
	# Men	83
	Men's rate	42.2%
	# under 30 years old	60
	Rate under 30 years old	52.9%
	# between 30 and 50 years old	64
	Rate between 30 and 50 years old	34.7%
	# over 50 years old	9
	Rate over 50 years old	31.6%
	# Departures Chile	17
	Turnover rate Chile	17.9%
	# Women	6
	Women's rate	16.9%
	# Men	11
	Men's rate	18.5%
	# under 30 years old	1
	Rate under 30 years old	11.1%
	# between 30 and 50 years old	15
	Rate between 30 and 50 years old	21.6%
	# over 50 years old	1
	Rate over 50 years old	6.1%



GRI Standard	Description	Value
	# Departures BredenMaster	404
	Turnover rate BredenMaster	42.3%
	# Women	132
	Women's rate	42.6%
	# Men	272
	Men's rate	42.1%
	# under 30 years old	146
	Rate under 30 years old	92.7%
	# between 30 and 50 years old	206
	Rate between 30 and 50 years old	37.7%
	# over 50 years old	52
	Rate over 50 years old	21.2%
403-9	Injuries from workplace accidents	
	LTIFR employees	8.67
	LTIFR contractors	5.13
404-3	LTIFR total	7.82
	Employees receiving regular performance and career development reviews	
	Number of women	635
405-2	Number of men	1,365
	Ratio of basic salary and remuneration of women to men	
	Women/men ratio - Non-Managerial	1.10
414-2	Women/men ratio - Managerial	0.69
	Women/men ratio with incentives - Non-Managerial	1.11
	Women/men ratio with incentives - Managerial	0.69
414-2	Negative social impacts in the supply chain and actions taken	
	Number of suppliers evaluated in relation to social impacts	99
	Number of suppliers identified as having significant potential and actual negative social impacts	4
	Number of suppliers identified as having significant potential and actual negative social impacts with whom improvements have been agreed as a result of an evaluation	2
13.9	Food security	
	Total value of food loss and waste volume	5,679.13 t
	Volume used for other purposes (in tons)	2,923.20 t
	Total discarded volume in tons	2,755.65 t
SASB Standard	Description	Value
FB-AG-250a.3	Food safety	
	Number of products recalled	1
	Total quantity in metric tons of food products subject to recall	15 t
Owns	Description	Value
T1	I+D+I investment as a percentage of revenue	
	Percentage of investment	6.08%
T3	PQRS reports by product received from consumers and customers	
	Number of complaints and claims received	3,315
T10	Number and percentage of complaints received and resolved regarding labor practices	
	Number of formal complaints and claims received regarding labor practices	18
	Percentage of formal complaints and claims resolved regarding labor practices	100%
	Absenteeism	
T13	Employee absenteeism	2.73
	Contractor absenteeism	1.33
	Consolidated	2.4
T17	Percentage of ordinary waste utilization	90%
	Low-carbon products - Green Hands	
T25	UCO (Used Cooking Oil) collection	750.48 t
	Social Development Programs	
T26	Number of Social Development Programs in Bogotá, Buga and Barranquilla (Building the Future, Entrepreneurial Families, Childhood with Wellbeing, Food Security, Socio-environmental Leadership and volunteering)	
		6



A.2. Scope of limited assurance - Qualitative information

Standard	Description
GRI 2-26	Ways to request advice and raise concerns Assured text: We act with high standards of ethics, integrity, and transparency, guided by our higher purpose of nourishing a better tomorrow. Through our Policy Guidelines, reviewed and updated annually, we clearly communicate to our stakeholder groups the principles, values, and commitments that guide the way we conduct our business, under a framework of strict ethical compliance, transparency, respect, and promotion of Human Rights. We strengthened the Integrity Hotline through the centralization of global complaints and claims management with a single flowchart, in order to have consolidated information and statistics. Additionally, we expanded the scope by incorporating categories associated with human rights and the environment, and optimized the form with the creation of thematic categories, criticality levels, and the linking of the reason to the area responsible for investigation. Likewise, we strengthened the organizational structure component, including the case assignment matrix and training processes for key leaders.
	Negative environmental/social impacts in the supply chain and actions taken Assured text: Significant negative environmental impacts -potential and actual- identified in the supply chain: Air pollution, deforestation, contamination, land us.
GRI 308-2 GRI 414-2	

Concept	Process applied by the Company	Scope of BDO limited assurance
Current double materiality analysis available in 2025	Review of the adaptation of the current double materiality analysis in 2025 with the corporate strategy of Team Foods Colombia S.A.	Verification procedures through observation, inquiry, and documentary inspection of the activities related to adapting the double materiality analysis to the corporate strategy, carried out by the Company in 2025: - Evaluation of the alignment between territorial social programs and the drivers of the corporate strategy called "Action Pyramid", confirming that social impact is a component of brand value and business continuity. - The organization restructured its social management under the "Three Value Circles" model (education, employability, and entrepreneurship), integrating these pillars as business performance enablers. - The evolution of the material topic "Social Impact and Community Relations", which transitioned from an impact materiality approach to a Double Materiality model. This change is not solely a modification in the corporate narrative, but rather a strategic decision by the Presidential Committee based on the identification of competitive opportunities and the mitigation of reputational risks.

ANNEX B
The Company's 2025 Sustainable Impact Report.



Annex 2 – Supply Chain Management

GRI 308-2, 414-2

In line with the *Alianza Policy Guidelines* and the *Code of Conduct for Suppliers and Contractors*, we have strengthened our supplier selection, evaluation and development processes.

Provider Code +

These supply chain procedures integrate controls that address specific risks associated with the country, sector (food, manufacturing, services and raw materials), and the product or service acquired.

Additionally, we comprehensively consider sustainability risks in the supply chain, focusing on:



Human rights



Origin and Zero Deforestation



Water



Climate



Biodiversity

The identification of these risks is carried out through the Due Diligence Framework and the double materiality analysis. Additionally, the commitments declared by the company are considered, such as the zero deforestation target and





science-based objectives. Our approach focuses on supply chains where both opportunities and risks are concentrated, and where the greatest expenditure representation is found.

Supplier Selection

A non-compliant approach and an individual work plan are established for those palm and soy suppliers whose identified alerts can be resolved and who show alignment. If the alerts cannot be resolved, the supplier will be excluded from the contracting process.

Identification of Significant Suppliers

We define significant suppliers as those with the highest exposure to risks associated with human rights, water, climate—including their management with respect to decarbonization—and biodiversity. On these suppliers we prioritize the evaluation of their performance in these matters, with the objective of anticipating and mitigating potential sustainability risks throughout their own supply chains.



Criteria for supplier evaluation and selection

Dimension	Specific Aspects Evaluated	Risk and Opportunity Identification Mechanism
Environmental	Alerts and monitoring of supply chain risks related to: - Deforestation. - Water consumption and contamination. - Biodiversity loss in key ecosystems for commodities. These alerts also address aspects of resource use efficiency, pollution prevention and waste management or biodiversity.	- Rapid Review: Deforestation Score Assessment Tool. - Heat Map of Environmental Issues created by Region. - Comprehensive Due Diligence (environmental and social). - Support and Advisory from an External Expert in the identification process.
Social	Monitoring and alerts on supply chain risks related to human rights—including labor rights violations such as child and forced labor, discrimination, and restrictions on freedom of association and collective bargaining—working conditions (including working hours, remuneration, and occupational health and safety), and impacts on local communities.	- Heat Map of Human Rights Issues by Region. - Comprehensive Due Diligence (environmental and social). - Prioritization in human rights resulting from human rights due diligence.
Governance	Compliance with the Ethics and Corporate Transparency program is evaluated, with a strict focus on the prevention and fight against corruption.	Due diligence filters and systematic verification of counterparties on restrictive lists.
Business Relevance	Assessment of operational criticality by category.	- Spending volume. - Dependency. - Impact on management systems according to the goods and/or services categorization matrix.



Supplier evaluation and development

According to the area of impact and the level of risk identified, we implement various technical and ESG evaluation mechanisms that allow us to diagnose the performance of our suppliers.

Upon detection of gaps, we establish personalized Corrective Action Plans (CAP), the follow-up of which starts with quarterly periodicity (in most cases). Once the critical milestones have been met and the supplier’s commitment has been demonstrated, we transition to semi-annual or annual monitoring. This development process is strengthened through the support of third-party experts and long-term training programs under our School of Allies, ensuring resilience and compliance with global standards throughout our value network, as detailed below.



Supplier evaluation mechanisms

Impact Area	Evaluation Mechanism and Standard	Verification (Internal / Third Party)	Development and Follow-up Strategy
Governance and General ESG	Sistema B <i>Measure What Matters</i> program to measure social and environmental performance; Ubuntu Assessment	Systematic verification of documentary evidence by Sistema B, supported by the internal sustainability team across the value chain.	- Training and work plan construction to meet the minimum score, diploma delivery. School of Allies: Training in detected gaps..
Human Rights and Communities	- Due Diligence. - Focus on operations and communities. - Ubuntu Assessment.	- Field visits with expert third-party accompaniment. - Face-to-face training.	- Specialized technical support focused on strengthening procedures, risk identification and remediation. School of Allies: Training in detected gaps.
Quality and Food Safety	Initial audit and re-evaluation every 36 months. Standards: IFS, BRC, FSSC 22000, ISO 22000.	- Internal Quality teams or external partners such as ICONTEC. - Suppliers with OTIF below 75% and/ or critical food safety/quality non-conformances will be audited at year end.	Mandatory Corrective Action Plans (CAP) for OTIF compliance < 75%.
Origin and Deforestation	- Traceability Reporting. - Crop monitoring. - NDPE IRF Profiles. - Ubuntu Assessment.	- External verification of traceability and NDPE reports with Control Union. - Deforestation Monitoring and Verification with Earthworm Foundation; Internal sustainability team supporting supply chain management.	- Technical support for the transition to traceability practices and zero deforestation. School of Allies: Training in detected gaps.
Water and Climate	- Regenerative Agriculture Framework, under the Cool Farm Tool, aligned with the SAI standard. - Practices implemented to reduce emissions and improve water resource use.	- Training and technical support in the field. - Validation of implemented practices by third parties with Peterson Solutions.	- Personalized plan per mill includes own farms and third parties. - Financing for the implementation of practices.



Supply chain characterization

Suppliers	Alianza Team
Total number of Tier 1 suppliers	1,081
Total number of significant Tier 1 suppliers	149
Percentage of total spending allocated to significant Tier 1 suppliers	91.9%
Total number of significant suppliers that are not Tier 1	871
Total number of significant suppliers (Tier 1 and non-Tier 1)	894
Assessed in Sustainability	99
Total number of significant Tier 1 and non-Tier 1 suppliers evaluated through desk or on-site assessments	336
Percentage of significant suppliers evaluated through desk assessments / on-site assessments	73%
Number of suppliers assessed with actual or potential substantial negative impacts	63
Percentage of suppliers with actual or potential substantial negative impacts with agreed corrective action or improvement plan	19%
Number of suppliers with actual or potential negative impacts that were terminated	5
Suppliers with actual or potential substantial negative impacts with an agreed corrective action or improvement plan	37
Percentage of suppliers evaluated with actual/potential substantial negative impacts supported in the implementation of the corrective action plan	11%
Total number of suppliers in capacity-building programs	16
Percentage of significant suppliers in capacity-building programs	2%



Annex 3 – TNFD Alignment Index

Pillar	Description	Response
Governance	Describe the role of management in overseeing, assessing and managing nature-related risks and opportunities	The Vice Presidency of Corporate Affairs leads the oversight of nature-related risks and impacts through the Responsible Sourcing Strategy. This includes compliance with Zero Deforestation commitments, NDPE policy and the Regenerative Agriculture Framework.
Strategy	Describe the most significant actual and potential impacts on biodiversity	Our supply chain depends directly on critical ecosystem services. We have identified the following material impacts: • Deforestation and forest loss risk: Land conversion for agricultural crops affects local biodiversity and reduces carbon sequestration, leading to a loss of forest cover and impacting landscape integrity in our areas of influence. • Ecosystem fragmentation: The disruption of biological corridors in cultivation areas affects species mobility and ecosystem resilience, potentially degrading pollination services and natural pest control. • Peatland impacts: The drainage or alteration of peat soils generates significant GHG emissions and leads to the loss of unique biodiversity, making this a critical focus under our NDPE (No Deforestation, No Peat, No Exploitation) policy. • Inadequate soil practices: Unsustainable soil management negatively affects soil health and crop productivity, posing a significant and multifaceted risk.
	Describe how impacts, risks and opportunities affect the business and value chain	• Physical Risks: The loss of forests and soil degradation reduce water retention and fertility, increasing the vulnerability of crops to extreme weather events and reducing long-term yields. • Transition Risks (Legal and Market): Failure to meet Zero Deforestation standards represents a risk of access to international markets and possible regulatory sanctions. • Failure to meet commercial agreements and loss of competitiveness. • Reputational Risks.



Pillar	Description	Response
Strategy	Describe the resilience of the strategy against nature-related risks	• Our strategy, through the Regenerative Agriculture Framework, focuses on promoting practices that strengthen supply chain resilience, improving its capacity for adaptation and operational continuity against nature-related risks. • The certification and verification of compliance with the NDPE (No Deforestation, No Peat, No Exploitation) policy gives us a competitive advantage, attracting clients and capital with rigorous ESG criteria.
Risk and impact management	Describe the process for identifying and evaluating impacts	The process of identifying and evaluating impacts on nature follows the TNFD LEAP approach, which includes traceability to farm, satellite monitoring, cross-referencing with environmental layers, diagnostics and identification of opportunities using tools such as the Cool Farm Tool.
	Describe how impacts are managed through the mitigation hierarchy	Unavoidable agricultural operational impacts are addressed through damage mitigation practices implemented by palm mills and their supply base, with technical support provided by Peterson, including integrated pest management, nutrient management and the establishment of buffer zones.
Metrics and objectives	Describe metrics used to monitor impacts and performance	Performance is monitored through biodiversity indicators, technical scorecards and monitoring of the implementation of biodiversity plans by suppliers.
	Describe short, medium and long-term objectives	The target is to reach 40,000 hectares under regenerative management and for 100% of the strategic volume to have biodiversity plans by 2030.

11 TNFD.

Annex 4 – TCFD/IFRS S2 Alignment Index

Pillar	Description	Response	Reference
Governance	Describe the role of management in overseeing, assessing and managing climate-related risks and opportunities	The Board of Directors oversees climate- and nature-related risks and opportunities through the Audit Committee. The assessment and oversight of climate risks is led by the Vice Presidency of Corporate Affairs, which ensures their integration into the SIAR and coordination with other areas.	• Climate Change Adaptation. • Policy Guidelines. • Risk Management Policy.
Strategy	Describe climate risks and opportunities over the short, medium and long term	We identify physical risks (extreme heat, water stress, flooding) and transition risks (carbon pricing, regulatory and market demands), as well as opportunities associated with operational resilience, new lower-carbon footprint products and access to sustainable financing.	• Climate Change Adaptation. • 2025 Corporate Risk Report.
	Describe the impact of risks and opportunities on strategy and financial planning	The prioritized climate risks can generate significant financial impacts on operating costs, infrastructure, supply and market access. The organization aligns its mitigation and adaptation strategies with financial planning and business strategy.	• 2025 Corporate Risk Report.
	Describe the resilience of the strategy under different climate scenarios	Our mitigation strategy in both analyzed scenarios (1.8°C and 3.5°C warming pathways) is to reduce our emissions in line with science (SBTi), while our adaptation strategy is to evaluate changes in product, process and sourcing according to the projections of the climate indicators in the two scenarios. Collaborative work with suppliers to advance projects that lead us to increase chain resilience is essential.	• Climate Change Adaptation. • 2025 Corporate Risk Report.



Pillar	Description	Response	Reference
Risk management	Describe the processes for identifying and evaluating climate risks	Climate risks are managed under the SIAR, incorporating scenario analysis, financial impact assessment and specific criteria for physical and transition risks, integrated into overall corporate risk management.	• Climate Change Adaptation. • Risk Management Policy.
	Describe how climate risks are managed	Management includes testing of controls, action and adaptation plans, periodic monitoring and updating of the risk profile, led by the Corporate Risk Coordination and coordinated with responsible areas.	• Climate Change Adaptation. • 2025 Corporate Risk Report.
	Describe how climate risks are integrated into overall management	Climate risks are fully integrated into the SIAR and managed to remain within the corporate risk appetite (moderate level), enabling timely and consistent decisions at the strategic, tactical and operational levels.	• Climate Change Adaptation. • Risk Management Policy.
Metrics and objectives	Disclose metrics used to evaluate climate risks and opportunities	We monitor indicators such as GHG emissions (Scopes 1, 2 and 3), energy and water consumption, utility rates and projected accumulated financial impact for decision-making.	• 2025 Corporate Risk Report.
	Disclose Scope 1, 2 and 3	We annually report GHG emissions in all three scopes, integrating this information into climate risk assessment and mitigation strategy.	• Carbon Footprint Management and Renewable Solutions.
	Describe objectives and performance against them	We committed to the SBTi initiative, submitted for validation the emissions reduction targets for Scope 1 and 2 of 51.4% by 2032 and Scope 3 of 30% (industrial) and 36.4% (FLAG). For the risk management component, we seek to maintain physical risks within the corporate risk appetite.	• Carbon Footprint Management and Renewable Solutions. • 2025 Corporate Risk Report.

ESG Content Index

GENERAL DISCLOSURES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 2: General Disclosures	2-1 Organizational details	<i>Our Organization</i> Alianza is a privately held organization, with no government entities or state-related organizations holding ownership stakes in its companies. Likewise, no founding member individually holds more than 5% of the company’s shares or corresponding voting rights. Our headquarters are located in Bogotá, Colombia.				
	2-2 Entities included in the sustainability reporting	Alianza is composed of the following entities: Team Foods Colombia S.A.; Grasas S.A.; Team Foods Chile S.p.A.; Team Foods México S.A. de C.V.; Operadora Team S.A. de C.V.; BredenMaster S.p.A.; Distribuidora de Productos Alimenticios Los Guindos S.p.A; Team Investments LLC; Team Foods USA INC				
	2-3 Reporting period, frequency and contact point	Period: January 1 to December 31, 2025 Frequency of financial report and sustainability report: Annual Publication date: March 2026 Contact point: Isabel Giraldo. Sustainability Director. isabel.giraldo@alianzateam.com				
	2-4 Restatements of information	Restated information and reasons: 1. Scope 1 Emissions (GRI 305-1): Transition from the Fifth Assessment Report (AR5) to the Sixth Assessment Report (AR6) of the IPCC emission factors, which entails an update in Global Warming Potentials used to convert gases to tCO2eq. 2. Scope 2 Location Based Emissions (GRI 305-2): Adjustment of grid emission factors for the countries where we operate. 3. Scope 3 Emissions (GRI 305-3): Inclusion of all categories defined by the GHG Protocol in the calculation to establish specific targets aligned with SBTi criteria, and recalculation of the base year due to inclusion of primary data. In this report we present updated Scope 3 emissions for the 2024 period. 4. Water consumption (GRI 303-5): Inclusion of domestic discharges in consumption calculations. 5. Energy consumption (GRI 302-1): From 2023 the calculation tool was changed. Prior to this date, records were kept in an Excel file; from 2023 the per-plant carbon footprint calculator developed by an external consultant was implemented, improving traceability and standardization of the process.				
	2-5 External assurance	This report has been verified by BDO Audit S.A.S. BIC under a limited assurance engagement, in accordance with the verification statement included in Annex 1. In line with global standards, BDO Audit S.A.S. BIC also serves as statutory auditor, operating under principles of independence and impartiality. The firm does not provide consulting services to Alianza, ensuring the independence of both engagements.	<u>2</u>			
	2-6 Activities, value chain and other business relationships	<i>Who We Are – President’s Message</i> Alianza is a B2B company specialized in the production of tailored lipid-based solutions for different segments of the food industry and other industries. Our relationship building with our different stakeholders is fundamental to our long term performance, where we rely on both in-person and digital ongoing engagement mechanisms to successfully move in different local dynamic commercial environments. Specifically for our Industrial Business Unit, 40% of total potential and existing customer contacts were reached through our online engagement platforms.	<u>5</u>			



GENERAL DISCLOSURES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 2: General Disclosures	2-7 Employees	<i>Allies for Our People – Alianza People</i> Number of employees under 30 years: Colombia: 364 (25%); Mexico: 88 (29%); Chile: 8 (9%); BredenMaster: 135 (15%); United States: 1 (8%); Alianza: 596 (22%). Number of employees between 30–50 years: Colombia: 863 (60%); Mexico: 188 (62%); Chile: 65 (72%); BredenMaster: 542 (59%); United States: 10 (77%); Alianza: 1,665 (60%). Number of employees over 50 years: Colombia: 207 (14%); Mexico: 27 (9%); Chile: 17 (19%); BredenMaster: 247 (27%); United States: 2 (15%); Alianza: 500 (18%). Number of employees with indefinite-term contracts: Colombia: 1,319; Mexico: 283; Chile: 87; BredenMaster: 892; United States: 13; Alianza: 2,594. Number of employees with fixed-term contracts: Colombia: 115; Mexico: 19; Chile: 3; BredenMaster: 30; United States: 0; Alianza: 167. Number of apprentices: Colombia: 44; Mexico: 0; Chile: 0; BredenMaster: 0; United States: 0; Alianza: 44. Number of unionized employees: Colombia: 61; Mexico: 41; Chile: 38; BredenMaster: 610; United States: 0; Alianza: 750. Percentage of unionized employees: Colombia: 4.25%; Mexico: 13.58%; Chile: 66%; United States: 0%; Alianza: 27.16%.	7			8.8
	2-8 Workers who are not employees	<i>Allies for Our People – Alianza People</i>	7			8.8
	2-9 Governance structure and composition	<i>Who We Are – Ethics, Transparency and Corporate Governance</i> The Board of Directors, the governance body delegated by the Shareholders' Assembly, is composed of five principal members with the following characteristics: Structure: Single-tier; unitary. Diversity: 100% are men. Average attendance: 100% during 2025. Independence: 100% are independent and non-executive in accordance with the analogical application of Law 964 of 2005 of Colombia. None of them maintain an active employment relationship with the company or hold executive positions within the organization, which strengthens oversight autonomy and the appropriate separation between management and corporate governance. Experience: 100% of principal members have relevant (+10 years) manufacturing and agroindustrial experience in the sector. Tenure: 80% of principal members have served more than 10 years and the remaining 20% less than 5 years, giving an average tenure at year-end 2025 of 13,6 years. Share ownership: Neither the President and CEO nor other executive officers hold company shares, as there is no compensation plan or program that includes share conversion or subscription. For this reason, there is no procedure establishing requirements for share ownership or management by executives or employees of the organization.				
	2-10 Nomination and selection of the highest governance body	Board of Directors members have been selected by the Shareholders' Assembly itself under internal guidelines to ensure the competencies and industry knowledge necessary to guide and approve the conversation with management on corporate strategy, and the impacts and challenges facing the organization and their management. The opinion of the shareholder stakeholder group is taken into account in this process.				
	2-11 Chair of the highest governance body	The Chair of the Board of Directors does not hold an executive position within the organization and therefore serves as a non-executive member. In accordance with the company's governance structure described under GRI indicator 2-9, the Board of Directors is composed entirely of independent members, who have no active employment relationships with the organization nor perform executive functions within it. In this regard, the Chair meets the independence criteria defined by the company, ensuring an appropriate separation between management and oversight, as well as objective decision-making free from conflicts of interest, in line with best corporate governance practices.				



GENERAL DISCLOSURES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 2: General Disclosures	2-12 Role of the highest governance body in overseeing the management of impacts	The company's highest governance body delegates to the Board of Directors the review and approval of corporate strategy and acquired corporate commitments. This responsibility is in turn delegated to the Presidential Committee and other administrative bodies for decision-making throughout the company, where constant identification, monitoring and updating of programs, initiatives, strategies and other measures to manage impacts, risks and opportunities in the economic, environmental, social and human rights dimensions takes place. Ongoing stakeholder engagement is delegated to the different organizational teams who lead the specific processes in which they participate: • Employees and Communities – VP Talent Development. • Suppliers – VP Finance and Procurement. • Shareholders – Presidency. • Clients and Consumers – Business Units. • Special Allies, Government, and Media and Opinion Leaders – VP Corporate Affairs. Corporate materiality updates are reviewed and approved by the Presidential Committee, who are the delegates responsible for monitoring and final validation of this impact identification and its day-to-day management.				
	2-13 Delegation of responsibility for managing impacts	The Presidential Committee and the Executive Committees of the Strategic Business Groups conduct monthly monitoring and accountability sessions with the Board of Directors. Other Committees (Financial and Raw Material Risk, Labor Relations, Integrity, Human Rights, Zero Deforestation, Operational Excellence, Crisis, Audit, Research, Strategy and Budget, among others) oversee daily operations for economic, environmental and social decision-making. The Vice Presidency of Corporate Affairs supports the identification, monitoring and updating of impacts, risks and opportunities with a double materiality focus. This review is annual, based on the S&P Global Annual Sustainability Assessment. Every three years, corporate materiality is updated with a third party to make necessary adjustments based on significant changes in internal and external contexts. Impact, human rights and nature management is supported by a solid governance structure with four specialized committees. The Due Diligence Committee monitors environmental and social supply chain alerts. The Human Rights Committee defines guidelines to mitigate risks and impacts. The Labor Relations Committee oversees the Integrity Line (complaints and grievances) and manages case closure. Finally, the Zero Deforestation Committee monitors compliance with zero deforestation commitments.				
	2-14 Role of the highest governance body in sustainability reporting	The President and CEO is responsible for reviewing and approving the information presented in this Report.				
	2-15 Conflicts of interest	<i>Who We Are - Ethics, Transparency and Corporate Governance</i> Through our investigation procedures for conflicts of interest, corruption, and fraud—led by the Labor Relations and Integrity Committee—employees are required to complete a survey to assess potential exposure to conflicts of interest, both at the time of hiring and throughout their employment, as such situations may arise at any time. The company recognizes that having a conflict of interest does not necessarily constitute a breach of legal or employment obligations; however, failure to disclose it does. We are currently developing an application to report, safeguard, and analyze disclosed situations, enabling a structured review and approval workflow across different organizational levels.				
	2-16 Communication of critical concerns	The Presidential Committee determines what will be brought to the next Board of Directors meeting, and there is no exact quantitative public record of critical concerns presented because the Minutes are confidential. The nature of the concerns presented are strategic and cover environmental, social and economic aspects.				



GENERAL DISCLOSURES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 2: General Disclosures	2-17 Collective knowledge of the highest governance body	The company's highest governance body is constantly informed by the President and CEO, their team, and those who attend the various decision-making bodies—delegated by the highest governance body—to increase collective knowledge on sustainable development. Communication and dissemination is made as needed, so there is no specific channel or periodicity. Updates on global and industry trends and their implications for sustainable development are constant.				
	2-18 Evaluation of the performance of the highest governance body	For confidentiality reasons, management is not authorized to disclose this information.				
	2-19 Remuneration policies	Remuneration at Alianza is carried out in accordance with the guidelines set out in the Compensation Policy, which describes the different mechanisms, variables and schemes that have been defined and approved by the Compensation Committee and the Board of Directors for 100% of the organization's employees. Executive compensation supplemented by the Variable Compensation System included the following indicators associated with double materiality issues, thereby linking monetary incentives with the sustainability commitment: Plant carbon footprint, Decarbonization roadmap approval, CSA Result (Climate change mitigation); OTIF, Supply Chain Cost, Service level, CSA Result (Responsible and Competitive Procurement); Ice Condensing Project, Cooling tower project, CSA Result (Water in value chain); Reduction in returns; Data and technology, Waste and shrinkage control, Refinery costs/ton, OTIF (Quality, Safety and Timeliness); Business gross profit, Business EBITDA (Customer satisfaction); New category sales, AI Agents (Innovation and development); Balance risk coverage, Regulatory strategy for new categories (Geopolitical and socioeconomic risk); Undesired turnover, Work environment, Vacancies filled with internal talent; Readiness, Accident severity (Alianza People).				
	2-20 Process to determine remuneration	It is the Compensation Committee that reviews, defines and approves remuneration for the different positions, teams and business units according to the organization's growth objectives. The opinion of the shareholder stakeholder group is taken into account, specifically through the delegation to the Board of Directors. No specialized external consultant is engaged.				
	2-21 Annual total compensation ratio	Ratio of the annual total compensation of the highest-paid individual in the organization to the median annual total compensation of all employees (excluding the highest-paid individual): 52.79. Percentage increase in annual total compensation of the highest-paid individual in the organization: 3.9. Percentage increase in median annual total compensation of all employees: 31.72. Ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase in annual total compensation of all employees (excluding the highest-paid individual): 0.12. Regional databases are sent by email to consolidate with the annual historical base at the country level and are then subjected to a transformation that involves data cleaning and adjustment to parameterize the base according to specific needs. All our employees are hired with salaries above the legally mandated minimum wage in each country where we operate. We are developing an internal methodology to assess living wage payment. We also promote respect for labor rights and compliance with local labor regulations throughout our value chain.		✖		
	2-22 Statement on sustainable development strategy	<i>Who We Are - President's Message</i>	5			
	2-23 Policy commitments	<i>Who We Are - Ethics, Transparency and Corporate Governance</i> The Policy Guidelines are based on the Employee Code of Conduct and detail the Ethics and Compliance Program, Internal Work Regulations, Human Rights, Equity and Inclusion Policy, Supplier Code of Conduct, and Responsible Sourcing Policy, among others. Human Rights Due Diligence The management of Human Rights risks is carried out through a governance structure that involves Senior Management and the Human Rights Committee, supported by the Policy Guidelines and the Code of Conduct for Suppliers and Contractors. Stakeholders (rights holders) identified as potentially affected by human rights risks or impacts through the due diligence process are categorized as follows:	15			16.6



GENERAL DISCLOSURES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 2: General Disclosures	2-23 Policy commitments	Employees: Exposed to risks related to workplace harassment, health and safety issues, income instability, and matters related to freedom of association and equality. Outsourced personnel or contractors: Identified with risks affecting their working conditions, as well as exposure to occupational health and safety risks and work-related illnesses. Visitors: Exposed to the risk of accidents within company facilities. Communities (including indigenous populations and children): Exposed to potential impacts on their rights, particularly risks associated with child labor in sourcing areas and impacts on living conditions. Clients / Consumers: Exposed to risks that may affect their health and right to information, derived from potential issues related to product quality and safety. Environment: Classified as an impacted stakeholder due to risks of contamination affecting natural components such as water, air, and soil.	15			16.6
	2-24 Embedding policy commitments	<i>Who We Are - Ethics, Transparency and Corporate Governance</i> Alianza's Policy Guidelines communicate the guidelines, commitments and expectations the organization has in its relationship with stakeholders publicly. Responsibility for updating and dissemination is assigned to each specific team, who lead the specific processes to carry out documentary updates in line with the provisions of ISO 9001. Inductions, re-inductions and various internal and external training mechanisms include dissemination of this document, as well as through the inclusion of a reading and acceptance acknowledgment for commercial relationships.	15			
	2-25 Processes to remediate negative impacts	<i>Who We Are - Ethics, Transparency and Corporate Governance</i>	15			
	2-26 Mechanisms for seeking advice and raising concerns	<i>Who We Are - Ethics, Transparency and Corporate Governance</i> We promote throughout our value chain, with all stakeholder groups, the purpose and operation of the Corporate Integrity Line, the official mechanism for concerns and reports of any violation of our Policy Guidelines. During 2025, we received 18 reports through the Integrity Line, classified as: 41% related to labor issues, 36% associated with conflicts of interest and accounting irregularities, and 23% corresponding to other topics such as discrimination, fraud, among others. 100% of the reports were duly investigated, managed and closed during the year.	15	⊗		
	2-27 Compliance with laws and regulations	During the last four years (2022–2025) we have not received significant sanctions or fines (exceeding USD 10,000) for non-compliance with legal regulations including environmental, social and economic aspects in any of our operations.		⊗		
	2-28 Membership associations	We support various organizations such as industry associations, non-profit entities and other organizations with the purpose of promoting competitiveness, good business practices, innovation and regional development, among others. Colombia: Colombian Food Bank Association (ABACO); National Business Association (ANDI) and ANDI Foundation; Private Competitiveness Council; CECODES (Colombia's WBCSD Chapter); Connect Bogotá Corporation; Rule of Law Foundation; Foundation for Development of Valle del Cauca; Probarranquilla Foundation; Proantioquia; ANALDEX; Colombian Safety Council; Colombian–Chilean Chamber of Commerce and Industry; ACRIP; Logyca; Georgia Tech. Mexico: ANIAME; AIEMAC. All countries: Global Compact. Total of contributions, expenditures and monetary donations: COP \$1,676,902,049. Of this total, we invested COP \$346,498,575 in business competitiveness and COP \$256,903,000 in our external innovation ecosystem. We also highlight other large expenditures such as Georgia Tech (COP \$209,003,000), ANALDEX (COP \$165,553,646), and the Private Council on Competitiveness (COP \$155,906,400). We make no economic or other contributions of any kind to political campaigns or lobbying.				
	2-29 Approach to stakeholder engagement	<i>Who We Are - Double Materiality Analysis</i> Ongoing stakeholder engagement is delegated to the different organizational teams who lead the specific processes.				
	2-30 Collective bargaining agreements	Allies for Our People – Alianza People				8.8



MATERIAL TOPICS						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<i>Who We Are - Double Materiality Analysis</i> The double materiality analysis was conducted with the support of Myzelio, considering trends relevant to our businesses, emerging sustainability topics and in line with EFRAG recommendations and other international frameworks. The process was structured in four phases to identify, evaluate and prioritize impacts, risks and opportunities, combining quantitative ESG performance metrics with interviews, workshops and stakeholder focus groups. This approach integrated objective evidence and informed perception, strengthening the transparency, consistency and robustness of the analysis. For further detail on the process, see the 2024 Sustainable Impact Report. At the end of 2025 we carried out a targeted update of the analysis, focused on the topic 'Development of the environment of direct and indirect communities,' based on dialogue sessions with social leaders and the Board of Directors. As a result, this topic was reassessed and presents greater financial materiality, moving to the upper right quadrant and being considered double-way material. The remaining topics and their prioritization remain unchanged.	12			
	3-2 List of material topics	<i>Who We Are - Double Materiality Analysis</i> 1. Impact 1 (Material topic: Development of direct and indirect communities): The organization has identified a positive impact on communities, associated with increased income and job creation derived from the Construyendo Futuro and Familias Emprendedoras programs. This impact contributes to improved economic well-being and labor inclusion, especially for individuals with limited access to formal employment. Impact measurement is conducted using the Social Return on Investment (SROI) methodology, with key metrics including participants' income increase, income generated through productive activities, and formal job creation. For Construyendo Futuro, the analysis assesses income variation before and after participation, as well as income generated for individuals entering the labor market for the first time. For Familias Emprendedoras, metrics include increases in monthly income, income from events, and job creation, adjusted by an attribution factor (deadweight). As a result, we estimate a social return ratio of 1:3.1 for education and employability initiatives targeting vulnerable youth, and 1:7.07 for entrepreneurship strengthening initiatives. 2. Impact 2 (Material topic: Competitive and responsible sourcing): We identified a positive impact on the environment and communities, associated with the reduction of GHG emissions resulting from the implementation of the AgReg framework across our value chain. This impact benefits communities by contributing to climate change mitigation and, therefore, moderating its effects. To assess this impact, we quantified avoided emissions by country and monetized their societal effect using the social cost of carbon corresponding to each geography. As a result, we estimate an economic impact value of COP \$262,640,499, reflecting the magnitude of the benefit generated in terms of avoided negative societal impacts related to GHG emissions.	12			
	3-3 Management of material topics	<i>Who We Are - Double Materiality Analysis</i>	7, 15, 16, 18, 19, 28, 30, 37, 39, 40, 54, 58, 60			8.8



GEOPOLITICAL AND SOCIOECONOMIC RISK						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<i>Who We Are - Geopolitical and Socioeconomic Risk</i> Data in millions of COP per operation. Colombia (Team Foods Colombia S.A.): Economic Value Generated (total revenues): 2,073,207; Economic Value Distributed: 2,024,431; Economic Value Retained: 48,776; Operating costs: 1,758,702; Operating Expenses: 344,816; Employee expenses (wages + benefits): 170,490; Payments to capital providers: 52,496; Payments to governments (taxes, contributions and penalties): 41,959; Community investments: 785. Mexico (Team Foods México S.A. de C.V.): Economic Value Generated (total revenues): 2,008,119; Economic Value Distributed: 1,920,267; Economic Value Retained: 87,852; Operating costs: 1,694,004; Operating Expenses: 70,118; Employee expenses (wages + benefits): 177,606; Payments to capital providers: 42,093; Payments to governments (taxes, contributions and penalties): 6,564; Community investments: 0. Chile (Team Foods Chile SpA): Economic Value Generated (total revenues): 32,918,379; Economic Value Distributed: 32,392,720; Economic Value Retained: 525,659; Operating costs: 28,695,016; Operating Expenses: 30,446; Employee expenses (wages + benefits): 3,266,521; Payments to capital providers: 667,569; Payments to governments (taxes, contributions and penalties): -236,386; Community investments: 0. Chile (BredenMaster SpA): Economic Value Generated (total revenues): 84,146,183; Economic Value Distributed: 79,155,657; Economic Value Retained: 4,990,526; Operating costs: 55,600,443; Operating Expenses: 184,254; Employee expenses (wages + benefits): 22,509,435; Payments to capital providers: 2,073,852; Payments to governments (taxes, contributions and penalties): -1,028,072; Community investments: 0. United States (Team Foods USA INC): Economic Value Generated (total revenues): 41; Economic Value Distributed: 3,822; Economic Value Retained: -3,781; Operating costs: 1,801; Operating Expenses: 16; Employee expenses (wages + benefits): 2,020; Payments to capital providers: 0; Payments to governments (taxes, contributions and penalties): 0; Community investments: 0. Alianza Consolidated: Economic Value Generated (total revenues): 2,995,241; Economic Value Distributed: 2,594,774; Economic Value Retained: 400,466; Operating costs: 2,157,098; Operating Expenses: 645,030; Employee expenses (wages + benefits): 325,890; Payments to capital providers: 73,044; Payments to governments (taxes, contributions and penalties): 37,958; Community investments: 0. Human Capital Return on Investment (HC ROI): Colombia: 11.1; Mexico: 10.4; Chile: 8.9; BredenMaster: 2.8; United States: 0.8; Alianza: 8.2 Production Volume (ton): 366,752.55			13.22.2	
	205-1 Operations assessed for risks related to corruption	During 2025, 100% of our operations were assessed for risks associated with corruption. As a result of these assessments, no significant risks were identified. Corruption and fraud risk is managed as part of the Comprehensive Risk Management System (SIAR), through identification, periodic evaluation, definition of controls and monitoring of indicators, considering critical processes, geographic exposure and third-party relationships, among others. For this purpose, policies, procedures, plans, programs, internal controls, third-party due diligence, training, whistleblowing channels and permanent monitoring are in place.			13.26.2	16.5
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	<i>Who We Are - Ethics, Transparency and Corporate Governance</i> During 2025, training was conducted through our Certificate platform on the following policies: Integrated Management Policy, Ethics and Compliance Policy, AML/CFT Policy.	16		13.26.3	
	205-3 Confirmed incidents of corruption and actions taken	In 2025 no corruption cases were confirmed.			13.26.4	
Own	T18 Residual risk level	<i>Who We Are - Geopolitical and Socioeconomic Risk</i>	16			
Own	T19 Revenue base 100	<i>Who We Are - Geopolitical and Socioeconomic Risk</i> REVENUE BASE 100: 391	16			
Own	T20 EBITDA base 100	<i>Who We Are - Geopolitical and Socioeconomic Risk</i> EBITDA BASE 100: 676	16			



QUALITY, SAFETY AND TIMELINESS IN PRODUCTS, PROCESSES AND INFORMATION MANAGEMENT						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> During 2025 we had no non-compliance incidents related to product labeling.				
Own	T3 PQRS (complaints, claims, suggestions and compliments) per product received and resolved from consumers and clients	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> Colombia: 891; Mexico: 12; Chile: 34; BredenMaster: 2,374; United States: 4 Of the 3,315 PQRS received per product, we resolved 100% in all our operations except BredenMaster, where we managed 2.3%		✕		
Own	T27 Integrated Management Systems	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> 100% of our plants hold FSSC 22000 certification. 57% of our plants (Bogotá, Buga, Barranquilla and Chile) are certified under ISO 9001, 14001 and Halal. All our operations comply with the ISO 45001 model, but only BredenMaster holds certification. Regarding Kosher, RSPO and SMETA certifications, all our plants hold them except BredenMaster, for a total of 83% of operations under these certifications. Finally, 100% of our plants have internal audit processes aligned with the international standards and certifications mentioned above.	18			
GRI 418: Customer Privacy 2016	418-1Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> During 2025 no substantiated complaints regarding privacy violations or data loss were received.	18			
SASB Agricultural Products	FB-AG-250a.3. Food safety	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> During the year, one product recall of a co-manufactured product took place, equivalent to a total of 15 metric tons.		✕		2.1, 2.2, 2.4
SASB Food Retailers & Distributors	SASB FB-FR-230a.1. Data security	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> During 2025 no cases of data leaks, losses or theft occurred.				
SASB Food Retailers & Distributors	SASB FB-FR-230a.2. Data security	<i>Who We Are - Quality, safety and opportunity in products, processes and information</i> The incident management mechanism begins with mandatory detection and reporting by any employee or third party through form TE-JUR-FO-019 to the Information Security Management and the Data Protection Officer. Once reported, the process advances to an investigation and diagnostic phase to identify the root cause, followed by containment and resolution measures aimed at mitigating the impact on the confidentiality, integrity or availability of assets. Finally, the Data Protection Officer assesses the severity of the event to determine the need to report to the Superintendence of Industry and Commerce (SIC) through the RNBD, in accordance with Law 1581 of 2012, closing the cycle with a lessons-learned analysis to strengthen the organizational prevention culture. Additionally, we have an AI control program that complies with our internal Policy TE-TEI-PO-010 in its core aspects: it limits access to sensitive AI capabilities (such as facial recognition and surveillance), labels AI-generated content and AI-assisted decisions, includes an appeal process for users or third parties affected, and trains employees in the ethical and safe use of AI.				

RESEARCH, DEVELOPMENT, TECHNOLOGY AND INNOVATION						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
Own	T1 R&D&I investment as % of revenues	<i>Who We Are - Research, development, technology and innovation</i> We recorded a significant increase in R&D&I spending related to the investment made in the United States for the commissioning of the plant.	19	✕		9.5



COMPETITIVE AND RESPONSIBLE SOURCING						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Colombia: 49.93%; Mexico: 99.51%; Chile: 68.18%; BredenMaster: 98.8%; Alianza: 50.29%.				
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	<i>Annex 2 - Supplier management</i> Suppliers identified with actual or potential significant environmental impacts: 7. Main actual or potential significant environmental impacts identified: air pollution, deforestation, land use. Suppliers with actual or potential significant environmental impacts where improvements have been agreed upon and action plans defined: 2 (28.57%).	64	✕		
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	<i>Annex 2 - Supplier management</i> Suppliers identified with actual or potential significant social impacts: 4. Main actual or potential significant social impacts identified: land encroachment, tax non-compliance, improper labor contracting. Suppliers with actual or potential significant social impacts where improvements have been agreed upon and action plans defined: 2 (50%). Human Rights Human Rights Due Diligence: With the support of PwC, we conducted a thorough human rights due diligence process covering 83% of our operations and strategic suppliers in the palm oil supply chain. This is an ongoing process, and we are committed to extending it to 100% of our operations. We prioritize human rights alerts where we have the greatest opportunity for management—both in terms of protection and promotion, and in mitigating potential negative impacts across the chain analyzed. Scope of due diligence: – Risk assessment and diagnosis within the organization's own operations. – Risk analysis across the value chain and business-related activities. – Identification of risks in new alliances and business relationships (mergers, acquisitions, and joint ventures). – Periodic and systematic review of the risk matrix in view of potential contingencies. Prioritized Human Rights: Based on the due diligence results, we identified the human rights with the greatest potential for direct or indirect violation: fair, dignified, and favorable working conditions; safety and hygiene; access to information; equitable and satisfactory remuneration; children's rights; and health and dignified living conditions. Groups covered: employees, children, communities within the area of influence of our operations and the chains visited, indigenous communities, contractors, local communities, and customers (245 participants). Human Rights Assessment: At a consolidated level, 11 residual risks were identified: 5 classified as low, 4 as moderate, and 2 as high—all of which were already identified within the company's periodic risk management monitoring system. Results show a higher concentration of moderate and high-level residual risks in the operations in Mexico and Chile. Of the total human rights risks identified, 35.14% correspond to suppliers and contractors.	64	✕		9.3, 12.4, 16.6, 17.17
GRI 13 Sector Standard: Agriculture, Aquaculture and Fishing Sectors 2022	13.23 Supply chain traceability	<i>Allies for Our Planet and Value Chain - Competitive and responsible procurement</i> We have a robust traceability process for our raw materials, developed in close collaboration with Earthworm Foundation. This effort is rigorously aligned with the main global reference frameworks established for the food industry. In this context, we adhere specifically to the guidelines of the Consumer Goods Forum (CGF) for palm and soy supply chains, and follow the directives of the No Deforestation, No Peat, No Exploitation Independent Reporting Framework (NDPE IRF) for responsible palm oil tracing and sourcing. Our decision to focus the majority of our efforts and resources on these raw materials (palm and soy) is based on a thorough internal prioritization. This prioritization is conducted based on a detailed assessment of the environmental, social and governance risks associated with their supply chain, as well as the significant potential impact these raw materials represent for our sustainability objectives and global ecological footprint.				



COMPETITIVE AND RESPONSIBLE SOURCING						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
Own	T4 Palm traceability	<i>Allies for Our Planet and Value Chain - Competitive and responsible procurement</i> To ensure the integrity of our information, we implement a multilayer verification methodology supported by strategic partners: Third-Party Verification: We work hand in hand with Earthworm Foundation (EF) and Control Union to audit and validate our traceability reports, ensuring external scrutiny that provides confidence to our stakeholders. Differentiation by Commodity: Palm: We maintain a unified standard across our three geographies (Colombia, Mexico and Chile), driving traceability to plantation (TTP). This means tracing the origin of our raw material to the exact farm where it was grown, using coordinates or polygons to ensure transparency. Soy: Supported by technology, we identify and prioritize purchases in low deforestation risk zones. These are areas or jurisdictions (municipalities/ counties) where satellite and historical monitoring confirms that agricultural production is not associated with recent forest loss or conversion of natural ecosystems. (United States, Canada).	<u>23</u>			9.3, 12.4, 16.6, 17.17
SASB Agricultural Products	FB-AG-430a.3. Analysis of the strategy to manage environmental and social risks arising from contract growing and commodity sourcing	<i>Allies for Our Planet and Value Chain - Competitive and responsible procurement</i> The oversight of environmental and social risks in our supply chain is a shared responsibility that originates in the Board of Directors and is operationalized through the Zero Deforestation Committee and the Sustainability and Procurement team. We have a solid governance structure backed by our Policy Guidelines and the Supplier and Contractor Code of Conduct, which establish the minimum standards of ethical conduct, respect for Human Rights and environmental protection for 100% of our counterparties. In this context, we implement the following controls and risk management initiatives:	<u>23</u>			
SASB Agricultural Products	FB-AG-430a.3. Analysis of the strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Environmental Crime Prevention Program (PPDA): Its objective is to monitor and manage the risk of environmental crimes such as pollution, ecocide and deforestation, both in our operations and in the supply chain. We have built the Social and Environmental Due Diligence Procedure, which includes step-by-step guidance on the detection and management of alerts related to the commission of environmental and social crimes in line with Colombian regulations. B Corp's Measure What Matters: Evaluates the aspects relevant to our operation, complemented by international standards and certifications such as IRIS, Fair Trade Certification, Organic Certification, GRI, ISO 26000, Rainforest Alliance Certified, US Green Building Council, CDP, among others. Particularly in the environmental area, we assess our suppliers' water management. To learn more about Sistema B visit: https://www.sistemab.org/programas/ . Supply Chain Monitoring and Verification: We have a system that evaluates environmental, social and governance risks and opportunities throughout our supply chains, especially in the prioritized agricultural chains (palm and soy). With the support of Earthworm Foundation, an independent third party, we monitor execution and necessary adjustments based on industry changes and demands in responsible sourcing. This allows us to identify risks and opportunities, with a territorial approach covering direct and indirect suppliers, producers, communities of influence and their relationship with nature.	<u>23</u>			

PROTECTION AND CONSERVATION OF SOILS, NATURAL ECOSYSTEMS AND BIODIVERSITY						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	<i>Allies for Our Planet and Value Chain - Protection and conservation of ecosystems and biodiversity</i> We maintain a strict commitment to Zero Deforestation, Zero Peat and Zero Exploitation (NDPE). This commitment is fundamental, as biodiversity is one of the main fronts we must address to ensure no harm to forests and strategic ecosystems around our palm supply nucleus. To ensure compliance with this commitment, 100% of our palm supply chain is monitored by satellite every three months. This monitoring uses the Starling platform with the technical support of Earthworm Foundation, allowing us to supervise alerts and request traceability to the origin of production.	<u>28</u>		13.3.3	15.3, 15.5



PROTECTION AND CONSERVATION OF SOILS, NATURAL ECOSYSTEMS AND BIODIVERSITY						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	Our monitoring system aligns with the Consumer Goods Forum (CGF) zero deforestation verification methodology. Specifically, we use the Deforestation & Conversion Free (DCF) Option C approach of the Forest Positive Coalition (FPC), in collaboration with Earthworm Foundation. This approach provides us with the most comprehensive and accurate tracking. Methodology detail: https://earthworm.ams3.digitaloceanspaces.com/uploads/files/Deforestation-Conversion-Free-DCF-Methodology-Palm-Oil-V1.0-April-2025-Earthworm-Foundation.pdf Additionally, we are aligned with the principles of the Forest Positive Coalition, so we monitor the presence of intact forest associated with our supply chain. https://www.theconsumergoodsforum.com/planet/forest-positive/ Finally, within the framework of our NDPE IRF commitment, we actively work with our direct suppliers to promote best practices in managing zero deforestation commitments. In 2025, 100% of the active extractors in our supply achieved the highest rating category. https://www.ndpe-irf.net/ Our NDPE IRF management is verified annually by Control Union	28		13.3.3	15.3, 15.5
	101-4 Identification of biodiversity impacts	<i>Allies for Our Planet and Value Chain – Protection and conservation of ecosystems and biodiversity</i> To determine which sites and products in our supply chain have the most significant impacts (actual and potential), we implement a comprehensive Due Diligence process to identify any environment-related alert and establish action measures.	28		13.3.3	
GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	Additionally, through our Regenerative Agriculture Framework we make projections and recommendations to prevent any impact on water resources, soil and biodiversity. For Colombia and Mexico we have identified the following opportunities: 1. Water Management and Care Focus on efficient water use to reduce impact and increase resilience. Key actions: measure and control consumption, optimize irrigation and report pumping energy methods/sources. 2. Biodiversity Promotion Aims to restore ecosystems and create productive landscapes. Practices: planting of native trees/shrubs and living fences; attracting pollinators (nectar-producing flowers); dedicating at least 5% of agricultural land to biodiversity infrastructure (agroforestry); and use of cover crops to protect the soil. 3. Complementary Practices (Soil and Control) Impact water retention and ecosystem health: erosion control plan; Integrated Pest Management plan (biological management to reduce chemicals); and use of compost/manure to improve soil structure and moisture/nutrient retention.	28		13.3.3	
	101-5 Locations with biodiversity impacts	<i>Allies for Our Planet and Value Chain – Protection and conservation of ecosystems and biodiversity</i> Biodiversity Impact Assessment Own Operations: Biodiversity management in company operations is led by local teams in close coordination with the risk management area. The latter is responsible for identifying, assessing and periodically monitoring risks associated with biodiversity and the potential impact on natural resources. This monitoring covers all operations, translating into a total coverage of 18.02 hectares. This approach ensures proactive and responsible management of biodiversity in the area of influence of operations (refineries), considering that the company does not have its own palm or soy plantations or extraction facilities. Supply Chain: The biodiversity impact assessment extends to essential raw materials (crude palm oil and soy, including their derivatives) that underpin the company's products and services. This comprehensive analysis covers all current and potential sourcing geographic regions, ensuring responsible and sustainable chain management. Palm Oil: Zero Deforestation: Zero deforestation monitoring and verification is implemented using the Starling tool and the methodology available at: https://www.earthworm.org/uploads/files/Earthworm-Foundation-No-Deforestation-Verification-NDV-Methodology-2023v2.pdf. Monitoring of Key Ecosystems (Forests and Peatlands): The impact of the supply chain on forests and peatlands, vital ecosystems, is comprehensively assessed. This analysis was conducted in 5 strategic countries (Colombia, Mexico, Peru, Costa Rica and Indonesia), covering 135 provinces and 632,694,555 hectares.	28		13.3.2	15.3, 15.5



PROTECTION AND CONSERVATION OF SOILS, NATURAL ECOSYSTEMS AND BIODIVERSITY						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 101: Biodiversity 2024	101-5 Locations with biodiversity impacts	Peatland: 16,059,146 hectares of peatland were identified in the sourcing area (Colombia, Mexico and Peru), enabling concrete measures for the protection and conservation of 32,355 hectares of intact peatland within these zones. Information sources: The assessment is based on sources such as DEM (Digital Elevation Model), Deforestation Monitoring Alert and Starling Forest Cover Basemap, Global Forest Watch, Gumbrecht, and Protected Area UNEP-WCMC and IUCN – The World Database of Protected Areas (2024). Regenerative Agriculture (Biodiversity and Water): Biodiversity: The biodiversity index was assessed on a sample of 78 producers (26,068 ha) using the SAI methodology with the Cool Farm Tool. An increase in the soil health indicator was observed, and the overall biodiversity score showed a slight increase of two points. The promotion of integrated per-farm plans is planned. Water: We evaluated 78 plantations on water efficiency and conducted field visits in Colombia and Mexico to provide recommendations according to best practices promoted in regenerative agriculture; the main opportunities for irrigating suppliers are to reduce leaks and record consumption data to activate irrigation systems. More details on the tool at: https://app.coolfarmtool.org/documentation/technical-description/. Soybean Oil: Tools and Methodologies: Tools and methodologies focused on several risk variables are used: Risk of Environmental Degradation: Includes the degradation of High Conservation Value Forests (HCVF). Forest degradation is defined as changes that negatively and significantly affect the composition, structure and function of the forest ecosystem, reducing its capacity to supply products, maintain biodiversity and provide ecosystem services. Deforestation and Conversion Risk: Three variables focused specifically on the risk of deforestation are analyzed. Specific Tools: HCVF Risk (FSC NRA/CNRA 2017–2020), Biodiversity & Habitat (EPI2021), Water risk (WWF basin physical index 2021), Conversion Risk (FSC NRA/CNRA 2017–2020), Forest Area Change Rate 2015–2020 (Forest Resources Assessment 2020), Forest Loss in Primary Forests 2002–2021, tropics only (Global Forest Watch). Water Stress: Through the WRI Aqueduct and the Water Risk Atlas assessment, no water stress zones have been identified in the main palm and soy sourcing geographies of our main suppliers. The supply chain assessment is aimed at making decisions based on an understanding of nature dependency, in order to support smallholder farmers through technical and financial resources, and promote practices that contribute to the preservation of essential ecosystems.	28		13.3.2	15.3, 15.5
GRI 13 Sector Standard: Agriculture, Aquaculture and Fishing Sectors 2022	13.4 Natural ecosystem conversion	<i>Allies for Our Planet and Value Chain – Protection and conservation of ecosystems and biodiversity</i> Our commitment to ecosystem conservation and zero deforestation is detailed in the Policy Guidelines. We govern our operations under the 'Corporate Procedure for Traceability to Origin and Zero Deforestation Commitment' (aligned with Responsible Purchasing Policy TE-CAA-PO-007). This document establishes a binding NDPE (No Deforestation, No Peat and No Exploitation) compliance framework, guaranteeing the protection of High Conservation Value (HCV) and High Carbon Stock (HCS) areas.	28			
GRI 13 Sector Standard: Agriculture, Aquaculture and Fishing Sectors 2023	13.5 Soil health	<i>Allies for Our Planet and Value Chain – Protection and conservation of ecosystems and biodiversity</i> Through our Regenerative Agriculture Framework, together with producers, we implement soil quality and biodiversity conservation actions such as establishing cover crops, incorporating organic matter and reducing tillage practices.	28			
SASB Agricultural Products	FB-AG-440a.2 Ingredient sourcing	<i>Allies for Our Planet and Value Chain – Protection and conservation of ecosystems and biodiversity</i> Palm: 22.08% of total palm oil sourcing was certified under RSPO. 52% of Colombia's supply is certified under APS Colombia, a Colombian sustainable palm oil verification scheme. For more information visit: https://apscolombia.co/protocolo-apscolombia/. Soy: 97% of soybean sourcing holds US SSAP low-risk origin certification. https://ussec.org/ In Chile, 67% of soy oil supply is purchased under a third-party verification scheme that guarantees traceability and low deforestation risk origin (Acetrack/RTRS). https://www.theconsumergoodsforum.com/wp-content/uploads/2025/08/Soy-DCF-Methodology-webinar-2025.pdf				



CARBON FOOTPRINT MANAGEMENT AND RENEWABLE SOLUTIONS						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i> Environmental management is guided by the following corporate programs within the framework of the PDCA cycle: Plan, Do, Check, Act. Total energy consumption: 313,074 MWh. Renewable energy consumption: 64,293 MWh. Non-renewable energy consumption: 248,781 MWh. Fuel consumption from non-renewable sources: Natural Gas: 683,765.41 GJ; Diesel: 871.45 GJ; Coal: 123,797.01 GJ; LPG: 109.59 GJ; Regular Gasoline: 5.7 GJ; LP Gas: 113.42 GJ; Non-renewable electricity: 4,889 MWh. Fuel consumption from renewable sources: Hydroelectric energy: 33,523,892.90 kWh; Photovoltaic energy: 2,100,877 kWh; Wind energy: 22,038,230 kWh. Percentage of renewable energy: 21%.	33	✕		7.2
	302-3 Energy intensity	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i> Energy intensity ratio: Colombia: 0.65 MWh/p.t.; Mexico: 1.73 MWh/p.t.; Chile: 0.86 MWh/p.t.; BredenMaster: 1.29 MWh/p.t.; Alianza: 0.85 MWh/p.t. Denominator parameter: Packed metric tons. Types of energy included: renewable and non-renewable within the organization.	33			7.2
	302-4 Reduction of energy consumption	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i> Magnitude of energy consumption reduction compared to the 2019 baseline: 71,234.4 GJ.	33			
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i> Total Scope 1 emissions: 119,268 tCO ₂ eq. Scope 1 emissions by country: Colombia: 34,830.71 tCO ₂ eq; Chile: 1,823.65 tCO ₂ eq; BredenMaster: 69,571.71 tCO ₂ eq; Mexico: 13,042.20 tCO ₂ eq. Gases included: CO ₂ , CH ₄ and N ₂ O. Biogenic emissions: 75.19 tCO ₂ eq. Emission factor sources: UPME, FECOC, IPCC; GHG Protocol, EPA, government agencies. Consolidation approach: Operational control. Calculation methodology: Application of the GHG protocol in a calculator designed for internal use.	34	✕	13.1.2	13.1, 13.2, 13.3
	305-2 Energy indirect GHG emissions (Scope 2)	<i>Allies for Our Planet and Value Chain - Carbon Footprint Management and Renewable Solutions</i> Total Scope 2 Location Based emissions: 11,842 tCO ₂ eq. Total Scope 2 Market Based emissions: 2,341 tCO ₂ eq. Scope 2 Location Based emissions by country: Colombia: 8,274.76 tCO ₂ eq; Chile: 424.59 tCO ₂ eq; BredenMaster: 4,453.97 tCO ₂ eq; Mexico: 3,271.51 tCO ₂ eq. Gases included: CO ₂ , CH ₄ and N ₂ O. Information sources: Market Based Method: the emission factor is provided by the energy supply company and is supported by an I-REC certificate. Location based method: UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies. Consolidation approach: Operational control. Calculation method: Application of the GHG protocol in a calculator designed for internal use.	34	✕	13.1.3	



CARBON FOOTPRINT MANAGEMENT AND RENEWABLE SOLUTIONS						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 302: Energy 2016	305-3 Other indirect GHG emissions (Scope 3)	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i> The Scope 3 emissions presented here correspond to the recalculation of the 2024 period including all categories defined by the GHG Protocol. This is done to comply with SBTi requirements and to include primary data from our chain. Total emissions in 2024 were 1,169,288 tCO₂e broken down into the following categories: 1. Purchased goods and services: 1,079,476 tCO₂e 2. Capital goods: 6,255 tCO₂e 3. Fuel and energy-related activities: 12,896 tCO₂e 4. Logistics: 38,589 tCO₂e 5. Waste: 1,619 tCO₂e 6. Business travel: 1,383 tCO₂e 7. Employee commuting: 2,388 tCO₂e 8. Upstream leased assets: 247 tCO₂e 10. Processing of sold products: 1,853 tCO₂e 11. Use of sold products: 2,638 tCO₂e 12. End-of-life treatment: 13,267 tCO₂e 13. Downstream leased assets: 8,677 tCO₂e Scope 3 base year 2022 emissions: 1,693,848 tCO₂e FLAG Scope 3 base year 2022 emissions: 1,431,921 tCO₂e Scope 3 2025 Emissions: 1,029,104 tCO₂e* *Preliminary calculation for Scope 3 2025, including FLAG and E&I emissions; not yet verified and currently undergoing final validation Gases included: CO₂, CH₄ and N₂O Information sources: Ecoinvent v3.10, Quantis, GFLI Database, carboncloud and specific studies. Exclusions: Category 1 services are excluded as they represent 1% of emissions. Calculation method: Application of the GHG protocol in a calculator designed for internal use. The Cool Farm Tool was used for palm emissions in Colombia. Note on data quality: The current reduction calculation has been performed using secondary emission factors from recognized databases (Ecoinvent) to represent average country-of-origin emissions (Jurisdictional Approach) for most raw materials, and a customization with primary data for palm in Colombia. In accordance with our base year recalculation policy (5%) and GHG Protocol standards, these figures are subject to future updates as we incorporate primary data and more precise direct land-use change data, which could vary the final reported results.	34	×	13.1.4	13.1, 13.2, 13.3
	305-4 GHG emissions intensity	<i>Allies for Our Planet and Value Chain - Carbon Footprint Management and Renewable Solutions</i> Total emissions intensity: 0.33 tCO₂/p.t. Emissions intensity by country: Colombia: 0.127 tCO₂/p.t.; Mexico: 0.325 tCO₂/p.t.; Chile: 0.141 tCO₂/p.t.; BredenMaster: 2.196 tCO₂/p.t. The total packed metric tons is used as the denominator parameter for the calculation. Scopes 1 and 2 and the gases considered within these scopes are included in the emissions intensity calculation. Calculation formula: (Scope 1 + Scope 2 emissions) / packed metric tons	34	×	13.1.5	
	305-5 Reduction of GHG emissions	<i>Allies for Our Planet and Value Chain - Carbon Footprint Management and Renewable Solutions</i> We recorded a 7% increase in our Scope 1+2 emissions compared to 2022 in absolute terms. Gases included: CO₂, CH₄ and N₂O.	34	×	13.1.6	
	SASB Agricultural Products	<i>Allies for Our Planet and Value Chain - Carbon Footprint and Renewable Solutions</i>	34			



CLIMATE CHANGE ADAPTATION						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	<i>Allies for Our Planet and Value Chain – Climate Change Adaptation</i> Among the identified opportunities, we highlight the development of new products and solutions with a lower carbon footprint, as well as more sustainable packaging, with a positive financial impact potential in the short and medium term. Additionally, these actions strengthen our operational resilience, facilitate access to sustainable markets and financing, and reinforce our differentiation with clients and investors in transition-to-low-carbon-economy scenarios. With respect to physical risks, the increasing frequency and intensity of water scarcity periods, associated with climate change, represents a significant physical risk for the organization, particularly in Mexico and Chile. This risk can affect the availability and continuity of water supply for production processes, increase operating costs, limit production capacity and generate financial impacts from operational interruptions or greater efficiency and adaptation requirements. We have defined an internal carbon price of \$44.7 USD/tCO ₂ e (COP 178,916) as a shadow price tool to assess the financial implications associated with climate transition risks. This mechanism, structured as a shadow price applied to Scope 1, 2 and 3 emissions, allows us to internalize potential costs, strengthen investment assessment and guide decision-making in line with the decarbonization strategy.	37		13.2.2	13.1, 13.3

WATER USE AND MANAGEMENT ALONG THE VALUE CHAIN						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	<i>Allies for Our Planet and Value Chain – Water use and management in the value chain</i> Total water withdrawal: 0.56 MMm³; Groundwater withdrawal: 0.067 MMm³; Third-party water withdrawal: 0.49 MMm³. Water withdrawal by country: Colombia: 0.31 MMm³; Mexico: 0.12 MMm³; Chile: 0.028 MMm³; BredenMaster: 0.10 MMm³. Total water withdrawal in areas with water stress: 0.24 MMm³; Groundwater withdrawal in areas with water stress: 0.019 MMm³; Third-party water withdrawal in areas with water stress: 0.22 MMm³. All water withdrawal corresponds to freshwater. Water discharged: 0,18 MMm3. Water withdrawal is calculated from direct measurements at plants in Colombia and from service provider invoices in Chile and Mexico. Identification of water-stressed areas is taken from the WRI Aqueduct Water Risk Atlas. The risk level for each operation is determined according to the internal methodology of the Corporate Risk Management System, which considers this source in the probability estimate and additionally incorporates the impact scale and control robustness.	39	✕	13.7.4	6.3, 6.4
	303-5 Water consumption	<i>Allies for Our Planet and Value Chain – Water use and management in the value chain</i> Total water consumption: 0.29 MMm³. Total water consumption by country: Colombia: 0.15 MMm³; Mexico: 0.11 MMm³; Chile: 0.010 MMm³; BredenMaster: 0.02 MMm³. Water consumption in areas with water stress: 0.14 MMm³. We do not record water storage generating significant impacts on its availability. Water consumption is calculated with direct meter readings at plants in Colombia and through the service provider invoice in Chile and Mexico; this data is compiled in the internal calculator. The declaration of areas with initially high or extremely high water stress is based on information from the Climate Impact Platform tool of our ally ERM, which for the water stress indicator uses data from the WRI Aqueduct Water Risk Atlas; the risk level for each operation is established according to the internal methodology of the Corporate Risk Management System, which includes this source in the probability estimate and additionally incorporates the impact scale and the robustness of the implemented control.	39	✕	13.7.6	
	SASB Agricultural Products FB-AG-140a.3 Incidents of regulatory non-compliance	We have had no non-conformances related to water quantity or quality permits, standards and/or regulations. We have not been subject to any water-related incident (operational disruptions/plant closures, etc.) with substantial impacts (over USD 10,000) on costs/revenues in the last four fiscal years.				
	Own T15 Water withdrawal intensity	<i>Allies for Our Planet and Value Chain – Water use and management in the value chain</i> Water withdrawal intensity: 1.53 m³/p.t. Water consumption intensity: 1.02 m³/p.t. Water withdrawal intensity by country: Colombia: 1.14 m³/p.t.; Mexico: 2.44 m³/p.t.; Chile: 2.14 m³/p.t.; BredenMaster: 3.24 m³/p.t. Water consumption intensity by country: Colombia: 0.56 m³/p.t.; Mexico: 2.28 m³/p.t.; Chile: 0.81 m³/p.t.; BredenMaster: 0.65 m³/p.t.	39			



CIRCULARITY AND EFFICIENT RESOURCE MANAGEMENT						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i> Wood fibers and paper: volume: 9,838.9 t; % recycled content: 63.45%; % of materials certified by the Forest Stewardship Council (FSC): 97% Glass: volume: 309.8 t; % recycled and/or certified: 40.8%. Plastic: volume: 4,200.9 t; % recycled and/or certified: 2.21. % of recyclable plastic packaging: 95%. Metal: volume: 144.2 t; % recycled and/or certified: 0%. Metric tons of non-renewable materials (metal, plastic and glass): 4,633.15. Metric tons of renewable materials (wood fibers and paper): 9,509.4.	40	✖		12.2, 12.5
	301-2 Recycled inputs used	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i>	40	✖		
GRI 306: Waste 2020	306-3 Waste generated	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i> Hazardous waste generated: 89.82 t. Non-hazardous waste generated: 14,069.94 t.	42	✖	13.8.4	12.2, 12.3, 12.4, 12.5, 12.8
	306-4 Waste diverted from disposal	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i> Total waste diverted from disposal: 12,702.3 t Non-hazardous waste recycled: 5,455.45 t; Non-hazardous waste reused: 1,067.74 t; Hazardous waste reused: 6.16 t; Non-hazardous waste composted: 5.58 t; Hazardous waste recycled: 4.31 t; other recovery options: 413.43 t.	42		13.8.5	
	306-5 Waste directed to disposal	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i> Waste disposed: 1,457.46 t Hazardous waste incinerated (with energy recovery): 13.25 t; Hazardous waste incinerated (without energy recovery): 52.62 t; Hazardous waste sent to landfill: 10.8 t; Hazardous waste disposed under other operations: 2.3 t; Non-hazardous waste sent to landfill: 1,378.11 t. Calculation method: Collection of data from manifests and waste management certificates through a calculator designed for internal use.	42	✖	13.8.6	
Own	T17 % of ordinary waste recovery	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i>	42	✖		12.2, 12.3, 12.4, 12.5, 12.8
Own	T25 Low-carbon products – Manos Verdes	<i>Allies for Our Planet and Value Chain – Circularity and efficient resource management</i> Collection at D1 stores and HORECA Team Food Service: 709.26 t. Margarine collection Team Solutions: 19.52 t. Fatty waste collection Team Solutions: 21.7 t. Avoided social costs calculation methodology: The methodology used estimates the social value generated by the Manos Verdes program based on CO ₂ emissions avoided through the collection and proper disposal of used cooking oil and plastic waste. To do so, total avoided emissions are calculated and multiplied by the social cost of carbon (SCC) in Colombia. Since the literature reports a range of values for this indicator, the average between the upper and lower limits is used. Furthermore, since the SCC was originally estimated in 2021, the value is updated to current prices using inflation in order to maintain comparability in real terms. This calculation estimates the social costs avoided for society as a result of the program's management.	40	✖		



ALIANZA PEOPLE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<i>Allies for Our People – Alianza People</i> Total hires Alianza: 699. Total female hires: Colombia: 103; Mexico: 21; Chile: 3; BredenMaster: 107. Total male hires: Colombia: 127; Mexico: 89; Chile: 7; BredenMaster: 242. Total hires under 30 years: Colombia: 126; Mexico: 51; Chile: 2; BredenMaster: 141. Total hires 30–50 years: Colombia: 104; Mexico: 55; Chile: 8; BredenMaster: 173. Total hires over 50 years: Colombia: 0; Mexico: 4; Chile: 0; BredenMaster: 35. Total hiring rate: Colombia: 16%; Mexico: 36.3%; Chile: 11.1%; BredenMaster: 37.8%; Alianza: 25.4% Female hiring rate: Colombia: 23.6%; Mexico: 20.4%; Chile: 9.1%; BredenMaster: 36.8%. Male hiring rate: Colombia: 12.7%; Mexico: 44.5%; Chile: 12.3%; BredenMaster: 38.2%. Hiring rate under 30 years: Colombia: 34.6%; Mexico: 58%; Chile: 25%; BredenMaster: 104.4%. Hiring rate 30–50 years: Colombia: 12.1%; Mexico: 29.3%; Chile: 12.3%; BredenMaster: 31.9%. Hiring rate over 50 years: Colombia: 0; Mexico: 14.8%; Chile: 0%; BredenMaster: 14.2%. Voluntary turnovers: Colombia: 75; Mexico: 45; Chile: 11; BredenMaster: 228. Involuntary turnover: Colombia: 105; Mexico: 77; Chile: 6; BredenMaster: 139. Total turnovers under 30 years: Colombia: 61; Mexico: 50; Chile: 1; BredenMaster: 146. Total turnovers 30–50 years: Colombia: 98; Mexico: 64; Chile: 15; BredenMaster: 206. Total turnovers over 50 years: Colombia: 21; Mexico: 9; Chile: 1; BredenMaster: 52. Total turnover rate: Colombia: 12.8%; Mexico: 39.8%; Chile: 17.9%; BredenMaster: 42.3%; Alianza: 26.2%. Desired turnover rate: Colombia: 5.3%; Mexico: 14.6%; Chile: 11.6%; BredenMaster: 26.5%; Alianza: 13.9%. Undesired turnover rate: Colombia: 7.5%; Mexico: 25.2%; Chile: 6.3%; BredenMaster: 15.8%; Alianza: 12.3%. Female turnover rate: Colombia: 16.6%; Mexico: 36%; Chile: 16.9%; BredenMaster: 42.6%. Male turnover rate: Colombia: 11.2%; Mexico: 42.2%; Chile: 18.5%; BredenMaster: 42.1%. Turnover rate under 30 years: Colombia: 17%; Mexico: 52.9%; Chile: 11.1%; BredenMaster: 92.7%. Turnover rate 30–50 years: Colombia: 11.7%; Mexico: 34.7%; Chile: 21.6%; BredenMaster: 37.3%. Turnover rate over 50 years: Colombia: 10.1%; Mexico: 31.6%; Chile: 6.1%; BredenMaster: 21.2%. Average hiring cost: COP \$3,050,800	45			8.5
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<i>Allies for Our People – Alianza People</i> For full-time employees we provide the following benefits: life insurance, disability or invalidity coverage, housing and education loans, and a five-year service bonus. Additionally, we have programs and policies through which we implement sports and health initiatives, flexible working hours, remote work, lactation facilities or benefits, parental leave (18 weeks for the primary caregiver and 2 weeks for the non-primary caregiver), active breaks and a psychological support line.	45, 49			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<i>Allies for Our People – Well-being, health and work-life balance</i> Our Occupational Health and Safety Management System (OHSMS) is underpinned by the Integrated Management Policy, which is reviewed and approved by Top Management and is deployed across all operations through corporate prevention programs, aligned with compliance with objectives derived from regulations, risks and Policy Guidelines.	49		13:19.2	5.1, 5.5, 8.2, 8.5, 8.8, 10.2, 10.3



ALIANZA PEOPLE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Through our Occupational Health and Safety Management System (OHSMS), we extend protection to our employees beyond mandatory public programs, through the identification, prevention and comprehensive management of occupational risks across all our operations. The OHSMS incorporates epidemiological surveillance programs, physical and mental health promotion, psychosocial support and preventive strategies that strengthen comprehensive well-being. In this way, we complement the social security schemes established by law, offering preventive and care coverage that exceeds the regulatory minimum and contributes to safer work environments. Within the framework of the OHSMS, the organization has implemented structured mechanisms to monitor and communicate working conditions. Policies, responsibilities, and guidelines are communicated through the corporate intranet, information boards, and internal platforms such as BUK, which facilitate employees' access to relevant information, including the management of employment-related requests and vacation scheduling. Regarding the management of rest periods, controls have been established through internal audits and the support of the Human Talent area to ensure that employees take their paid leave in a timely manner in accordance with defined periods. These practices contribute to the prevention of work-related fatigue, strengthen the management of risks associated with working hours, and form part of the OHSMS mechanisms aimed at ensuring safe and healthy working conditions.	49		13.19.2	5.1, 5.5, 8.2, 8.5, 8.8, 10.2, 10.3
	403-2 Hazard identification, risk assessment and incident investigation	<i>Allies for Our People - Well-being, health and work-life balance</i> We identify hazards, assess risks and develop action plans to mitigate them. We investigate incidents to prevent recurrence and continuously improve. To identify hazards and assess and control risks, we have documented procedures at each plant. These risk matrices comply with national laws and cover all processes. Health, Safety and Environment staff collaborate on their preparation together with operations staff and external consultants. The substandard condition reporting program allows employees to report anonymously or identified any situation and abstain from working on it if they wish. We use cutting-edge technology and have resources to ensure safe environments. In case of injuries, we investigate to identify causes and implement corrective measures. Our objective is to prevent the recurrence of similar incidents in the future and continuously strengthen our safety and sustainability culture. Employees actively participate in the Occupational Health and Safety Management System (OHSMS) through monthly committees at each plant: COPASST (Joint OHS Committee) in Colombia; the Joint Commission in Mexico; and the Joint Committee in Chile. Each committee complies with current legislation, ensuring representation from both employees and the employer. These committees address topics related to OHS training, promotion and prevention activities (inspections, reporting of substandard conditions, and prevention campaigns), and conduct ongoing monitoring of relevant indicators to continuously improve working conditions.			13.19.3	5.1, 5.5, 8.2, 8.5, 8.8, 10.2, 10.3
	403-5 Worker training on occupational health and safety	<i>Allies for Our People - Well-being, health and work-life balance</i> We carry out a wide variety of training programs on topics such as safety procedures, equipment and machinery handling, hazard identification, proper use of personal protective equipment, among others. Programs are designed according to the specific needs of each function and level of responsibility. In addition, we use a variety of training delivery methods, including face-to-face sessions, online courses, printed materials and on-the-job practice to ensure that employees receive the information effectively and can apply it in their daily work.			13.19.6	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<i>Allies for Our People - Well-being, health and work-life balance</i> We extend these standards to our suppliers and contractors to maintain the health and safety of all people, regardless of their contractual relationship with our organization. We work in close collaboration with suppliers and contractors to ensure they meet the same rigorous standards we apply to our direct personnel through constant monitoring that includes periodic risk assessments and the implementation of appropriate preventive measures. We provide guidance and training on safe and healthy practices for all workers, regardless of their contractual relationship.			13.19.8	
	403-8 Workers covered by an occupational health and safety management system	<i>Allies for Our People - Well-being, health and work-life balance</i> 100% of our direct employees are covered by an Occupational Health and Safety Management System (OHSMS). We also extend coverage to our contracted staff. We verify compliance with Occupational Health and Safety standards for indirectly employed personnel through internal audits, client audits and certification body audits.			13.19.9	



ALIANZA PEOPLE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	<i>Allies for Our People – Well-being, health and work-life balance</i> For calculations, recordable occupational events are those that resulted in lost time, and the scope covers directly hired staff and personnel performing any commercial activity at each facility (temporary, contractors or outsourcing). Direct employees: LTIFR: Colombia: 2.41; Mexico: 10.63; Chile: 0; BredenMaster: 13.62; Alianza: 8,67. Absenteeism: Colombia: 1.17; Mexico: 1.04; Chile: 4.12; BredenMaster: 6.58. Fatalities: During 2025 we had no fatal events among our direct employees; Total recordable occupational accidents: 59; Total hours worked: 6,806,097. Contractors: LTIFR: Colombia: 4.38; Mexico: 0; Chile: 20.68; BredenMaster: 11.16; Alianza: 5,13. Fatalities: We recorded one fatality of a contractor from the company DLG, which provides services to BredenMaster; Total recordable occupational accidents: 11; Total hours worked: 2,545,926.	49		13.19.10	5.1, 5.5, 8.2, 8.5, 8.8, 10.2, 10.3
Own	T9 Work environment score	<i>Allies for Our People – Well-being, health and work-life balance</i> We updated our workplace environment assessment through the Great Place To Work (GPTW) methodology, which evaluates five key dimensions: credibility, fairness, pride, camaraderie, and respect. Specific questions regarding purpose, happiness, stress and satisfaction in the workplace are covered. The survey was administered independently across each operation, yielding the following results: Colombia: Score: 87.2%; Coverage: 96%. Mexico: Score: 66.4%; Coverage: 89%. Chile: Score: 73.1%; Coverage: 96%. BredenMaster: Score: 62.8%; Coverage: 84%. Additionally, as an internal monitoring mechanism, we conducted a workplace environment pulse survey by zone, measuring three dimensions: well-being, work-life balance, and leadership. This tool uses a 1 to 5 scale, and in the latest measurement all operations score above 4, reflecting a sustained positive perception of these aspects among employees.				
Own	T13 Absenteeism	<i>Allies for Our People – Well-being, health and work-life balance</i> Employee absenteeism: 2.73 Contractor absenteeism: 1.33 Absenteeism by country: Colombia: 0.84; Mexico: 0; Chile: 2.38; BredenMaster: 3.13. Absenteeism by country – employees: Colombia: 1.17; Mexico: 1.04; Chile: 4.12; BredenMaster: 6.58 Absenteeism by country – contractors: Colombia: 0.84; Mexico: 0; Chile: 2.38; BredenMaster: 3.13	49			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<i>Allies for Our People – Alianza People</i> Total training hours: Corporate: 27,762; Colombia: 21,322; Mexico: 358; Chile: 2,754; BredenMaster: 3,328; Average training hours: Corporate: 10.10; Colombia: 14.87; Mexico: 1.19; Chile: 30.6; BredenMaster: 4.07. Total training hours by gender: Women: Colombia: 4,536; Mexico: 150; Chile: 1,161; BredenMaster: 1,588; Men: Colombia: 16,786; Mexico: 208; Chile: 1,593; BredenMaster: 1,740. Total training hours by age: <30 years: Colombia: 5,269; Mexico: 108; Chile: 562; BredenMaster: 384; 30–50 years: Colombia: 12,784; Mexico: 226; Chile: 2,035; BredenMaster: 1,380; >50 years: Colombia: 3,269; Mexico: 24; Chile: 157; BredenMaster: 804. Total training hours by job category: Senior management: Colombia: 1,071; Mexico: 19; Chile: 1; BredenMaster: 160; Middle management: Colombia: 1,765; Mexico: 35; Chile: 41; BredenMaster: 200; Junior management: Colombia: 2,984; Mexico: 38; Chile: 413; BredenMaster: 200; Non-managerial: Colombia: 15,502; Mexico: 236; Chile: 2,312; BredenMaster: 2,168. Investment in training and development: COP \$1,641,573,334. Social impact measurement: Methodology and assumptions: The estimate of the well-being impact of training and development activities is based on data taken from academic literature and a series of methodological adjustments that allow us to approximate only the hours actually transformed into improved applied skills. First, to avoid assuming that all delivered training hours generate real performance improvement, an effectiveness adjustment is introduced. The literature on organizational training effectiveness reports an average effect size of $d \approx 0.60$ in skill acquisition (Arthur et al., 2003).	45			4.3, 4.4, 8.2, 8.5, 9.2, 9.4, 10.2, 10.3



ALIANZA PEOPLE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	However, the evidence on training transfer to the workplace shows that the relationship between learning and effective application is not perfect. A meta-analysis on transfer (Blume et al., 2010) reports an average correlation of $r \approx 0.48$ between learning and effective transfer. Applying this relationship to the effect size observed in learning, the expected effect on applied performance is the product of both factors, yielding an effectiveness factor of approximately 29%. That is, 29% of the delivered training hours are truly effective and are those that generate a real increase in well-being. In other words, these effective hours are those considered capable of subsequently generating impact on job satisfaction and well-being. From effective hours, the well-being impact is estimated. The estimate of the effect of training on job satisfaction is based on a study that establishes a range for the transition coefficient between on-the-job training and job satisfaction, for training with a duration between 1 and 17 hours. To determine the average increase in job satisfaction, the average between the upper and lower limits of the coefficient is calculated and divided by the hours range, yielding a value of 0.0088 points increase in job satisfaction (scale of 1 to 10) per effective training hour. Subsequently, from three other studies, correlation indices between job satisfaction and life satisfaction (WELLBY) are obtained: $r = 0.765$; $r = 0.45$; $r = 0.4$. A correlation index indicates how closely two variables move together and takes values between -1 and 1. Values between 0.4 and 0.7 are considered moderate positive correlations, and above 0.7 strong. These results indicate that increases in job satisfaction are associated with positive—though not perfect—increases in general well-being. Since the correlation does not constitute a direct causal transition coefficient, it does not allow us to automatically establish how much well-being increases per additional point of job satisfaction. However, considering that the relationship is predominantly moderate, a conservative coefficient of 0.25 is adopted, implying that approximately 25% of the change in job satisfaction is transmitted to general well-being. Consequently, the effect on the life satisfaction index derived from training is the product of: The transition coefficient between training and job satisfaction (0.0088 per effective hour), and the estimated transition coefficient between job satisfaction and well-being (0.25). The monetization of the impact is obtained by multiplying: Monetary value per WELLBY $\times$ Effective hours $\times$ Estimated effect on well-being. Finally, two additional discounts are applied to maintain methodological prudence: A 15% discount for context, as the reference studies were conducted in other geographies. A 30% discount for methodological uncertainty, considering that the coefficients used are averages and that the connection between training and well-being requires the use of intermediate proxies.	45			4.3, 4.4, 8.2, 8.5, 9.2, 9.4, 10.2, 10.3
	404-2 Programs for upgrading employee skills and transition assistance programs	<i>Allies for Our People - Alianza People</i> During the year, we implemented two employee development programs: KINNTO Program: continuous training to update technical and business skills. 22.05% of employees participated in this initiative. Leadership School Program - Talent Bank - PIL: Structured program to strengthen leadership competencies. Under this program, 10.75% of employees participated. Through these programs we continuously strengthen the technical and leadership capabilities of our employees, facilitating skills updating and the development of new competencies in response to industry changes and environmental transformations. These programs allow us to anticipate talent gaps, promote reskilling and ensure the adaptability of our people to business challenges and sector transitions. Workforce Preparedness: As a complement to the Talent Agenda, we have a management model called Readiness, aimed at strengthening the sustained growth of the business through the identification, measurement and continuous evaluation of performance in key positions to meet the strategic objectives of the organization. Through this model, we anticipate critical capability gaps in enabling positions for growth and value creation, in order to ensure long-term business continuity. Compared to 2024, participation increased by 122 employees, reaching a total of 755 talents.	45			
	404-3 Percentage of employees receiving regular performance and career development reviews	<i>Allies for Our People - Alianza People</i> The target population for the annual performance evaluations (Management by Objectives Assessments) applies to employees included in the guidelines defined by the Talent team. Therefore, it was defined that it does not apply to interns, individuals on active leave or with tenure under 2 months. During 2025, 2,002 of our employees defined their Individual Development Plan, for a coverage of 72.8%.	45	✕		



ALIANZA PEOPLE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
Own	T6 Vacancy coverage with internal talent for levels 4-6	<i>Allies for Our People - Alianza People</i> Of 71 level 4-6 vacancies, 56 were filled by internal talent.	45			4.3, 4.4, 8.2, 8.5, 9.2, 9.4, 10.2, 10.3
Own	T7 Percentage of vacancy postings as internal calls	<i>Allies for Our People - Alianza People</i>	45			
Own	T10 Number and percentage of complaints received and resolved for labor practices	<i>Who We Are - Ethics, transparency and corporate governance</i> Through the integrity line, we received seven complaints related to labor practices. All claims were investigated, managed and resolved.		⊗		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity of the Highest Governance Body (Vice Presidents, Managers and President): women: 23.1%; men: 76.9%; <30 years: 11.2%; 30-50 years: 75.9%; >50 years: 12.9%. Workforce gender diversity: Women in total workforce: 31% / Public target 36.67%; Women in all managerial positions: 41% / Public target 38.56%; Women in junior management positions: 47.9% / Public target 38.65%; Women in senior management positions: 40% / Public target 34.16%; Women in revenue-generating management positions: 50% / Public target 45.06%; Women in STEM-related positions : 43.5% / Public target 31.24%. Nationality diversity: Colombians: 53.3%; Chileans: 32.6%; Mexicans: 10.6%; Venezuelans: 1.9%; Peruvians: 0.9%; Ecuadorians: 0.2%; Haitians: 0.1%; others: 0.1%.	7		13.15.2	5.1, 5.5, 8.5
	405-2 Ratio of basic salary and remuneration of women to men	We annually monitor the gender pay gap to identify opportunities for improvement. It is important to note that compensation is determined based on the role, regardless of gender, and that the compensation team conducts an annual review to ensure salaries are aligned with labor regulations in the countries where we operate. Regarding the monitoring and payment of overtime, a report of working hours per operator is provided to the payroll team. Employees with overtime recorded in their reports are compensated accordingly, in line with the applicable regulations in each country. Ratio of average basic salary women vs. men: Non-managerial level: Colombia: 1.25; Mexico: 0.95; Chile: 1.10; BredenMaster: 0.97; United States: 0.69; Alianza: 1.10. Managerial level: Colombia: 0.67; Mexico: 0.81; Chile: 0.85; BredenMaster: 0.74; United States: 0.8; Alianza: 0.69. Ratio of average salary with incentives women vs. men: Non-managerial level: Colombia: 1.26; Mexico: 0.97; Chile: 1.05; BredenMaster: 1; United States: 0.66; Alianza: 1.11. Managerial level: Colombia: 0.67; Mexico: 0.79; Chile: 0.88; BredenMaster: 0.74; United States: 0.73; Alianza: 0.69. Gender pay gap: The formula to calculate the gender pay gap is: ((average male salary - average female salary) / average male salary) × 100. Therefore, negative results indicate that women, on average, earn more than men. Average salary across all job categories (COP): men: 5,834,956; women: 6,432,740; average gender pay gap: -10.24. Median salary across all job categories (COP): men: 3,102,000; women: 3,520,000; median gender pay gap: -13.48. Average bonus across all job categories (COP): men: 13,026,392; women: 11,910,293; average bonus gap: 8.57. Median bonus across all job categories (COP): men: 7,973,779; women: 6,990,416; median bonus gap: 12.33.		⊗	13.15.3	



DEVELOPMENT OF THE ENVIRONMENT OF DIRECT AND INDIRECT COMMUNITIES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	<i>Allies for Our Communities – Community and social development</i> Building Future – SROI calculation methodology: To estimate the Social Return on Investment (SROI) of the Building Future program, we differentiated the analysis according to the profile of participants, recognizing their different previous career paths. For participants who already had formal employment (organization employees or contractors), we applied surveys to identify their income before and after program participation. The positive variation in income is considered the social benefit attributable to the program. For young people who had no prior work experience, the total income corresponding to the legally mandated minimum wage (SMLV 2025) and its benefits was taken as the social benefit, under the assumption of no income before participation. The total social return is calculated from the sum of the income increase of participants with prior employment and the full income generated for those entering the labor market for the first time, multiplied by the number of participants in each group. This value is divided by the total program investment, estimated as 35% of new wages paid, a percentage that represents the component attributable to social investment, excluding the productive value of the work performed. Entrepreneurial Families – SROI calculation methodology: The SROI calculation of the program is based on three components of economic value generation: increase in participants' monthly income, income generated at events and fairs, and formal jobs created. For the income increase, average monthly income before and after the program was estimated from participants' responses (using the midpoint of each reported range). The difference between the two values represents the average monthly increase per participant. Since this increase was not received throughout the entire year, an effective duration of 8 months was assumed to estimate the annualized impact. Additionally, total income generated at events and fairs organized within the program framework was incorporated, added directly as a monetizable result. Regarding job creation, formal jobs created were valued using the 2025 SMLV (legally mandated minimum wage with transportation subsidy) plus the estimated social security cost, multiplied by the total number of formal jobs generated. The total social value generated corresponds to the sum of these three components. Subsequently, a deadweight discount of 34% was applied, estimated from the counterfactual question included in the survey, to isolate the impact attributable to the program. Finally, the SROI was calculated as the ratio between the social value generated after discounts and the total investment made by the company in the program.	54		13.12.2	2.1, 2.4, 3.4, 4.4, 4.7, 8.6, 12.6, 17.7
Own	T26 Social Development Programs	Allies for Our Communities – Community and social development		⊗		

WELL-BEING AND DECISIONS BASED ON NUTRITION AND BALANCE						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
SASB Processed Foods	FB-PF-260a.2. Health and Nutrition	<i>Allies for Our Communities – Well-being and decisions based on balance and nutrition</i> Our business model is primarily B2B, so much of the implementation of our Health and Nutrition (H&N) commitment translates into developing technologies and ingredients that respond to our customers' requirements, as they define the final specifications of their products. We also have business lines that reach the end consumer directly, where we apply the criteria set out in our commitment, acting as a strategic partner in improving nutrition across the food value chain. Percentage of healthy products revenue: 2024: 33.1%; 2025:33.9%. Of the 122 projects executed in our industrial business unit over the last 17 months focused on our H&N and shelf-life criteria, 40% were focused on saturated fat reduction, 25% on shelf-life extension, 8% on replacing artificial ingredients with natural ones, and 7% each on sugar reduction and essential nutrient incorporation, among others.	58			



SUSTAINABLE AND COMPETITIVE FOOD SECURITY						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
GRI 13 Sector Standard: Agriculture, Aquaculture and Fishing Sectors 2022	13.9 Food security	<i>Allies for Our Communities – Sustainable and competitive food security</i> Total volume of food loss and waste: Colombia: 929.7 t; Mexico: 190.2 t; Chile: 34.8 t; BredenMaster: 4,524.4 t; Alianza: 5,679.1 t. Volume destined for alternative uses: Colombia: 249.5 t; Mexico: 0 t; Chile: 13.2 t; BredenMaster: 2,660.5 t; Alianza: 2,923.2 t. Total volume discarded: Colombia: 680 t, 2 t; Mexico: 190.2 t; Chile: 21.6 t; BredenMaster: 1,863.9 t; Alianza: 2,755.7 t. Through Team Caribe, Alianza contributes to food security by making safe, high-quality products available at competitive prices and formats such as the 80ml oil sachet. This goal of democratizing access to products once considered inaccessible, allows access to more consumers without sacrificing quality, food safety or participating in informal market practices such as the purchase of individual portions from bulk oil/ margarines sold under inadequate conditions.	60			2.1, 2.2, 2.4
Own	T14 Donations made	<i>Allies for Our Communities – Sustainable and competitive food security</i> We donated 93.67 metric tons of product, equivalent to COP \$542,181,000. We also made monetary donations to associations totaling COP \$843,831,692.	60			

CUSTOMER AND CONSUMER SATISFACTION AND EXPERIENCES						
Standard	Disclosure	Response	Page	External review	GRI sector standard ref. Number	SDG targets
Own	T12 Customer satisfaction survey	During 2025 the customer satisfaction surveys were not updated, so 2024 data is presented: The 2024 evaluation result for Team Solutions Colombia yielded an NPS of 85. The satisfaction measurement for the traditional channel of BredenMaster began in 2023, obtaining an INS result for April 2023 of 65% and closing December 2024 with 52%. For Out-of-Home Consumption, the B2B business of Team Foods, the 2024 measurement yielded a consolidated NPS of 73 for the Food Service and Bakery segments, highlighting that more than 75% of respondents in both segments are considered promoters. During 2026, the customer satisfaction surveys will be updated across all business units. Additionally, with a specialized external partner, we measured the Corporate Reputation Index for our Colombia operation. This methodology evaluates ten variables grouped into four pillars: Performance (quality and innovation); Relationship (trust, closeness, and admiration); Sustainability (environmental and social responsibility, and corporate governance); Prestige (financial performance and employer brand). The index is built through direct engagement with our various stakeholders, including customers, employees, suppliers, and the community. Specifically, for the customer group, the measurement yielded a result of 86 out of 100 possible points, reflecting a favorable perception of the attributes evaluated by the methodology.				



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