



POLICY

GUIDELINES

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Our way of acting:

Coherence, purpose, and value

At Alianza we have always held the conviction that, as an organization, we have been able to grow, evolve, and transform because we take care of something essential: the coherence between what we believe, what we decide, and how we act. In the end, a company is defined by the conversations its teams hold every day and by their decisions.

Our higher purpose, *Nurturing a Better Tomorrow*, is a responsibility. It is the framework that guides every relationship we build, every alliance we form, and every decision we make. It requires us to be conscious of the impact we generate on people, on communities, on the value chain, and on the planet, and to act accordingly.

This document captures exactly that: our way of thinking, deciding, and operating. It contains the principles, policies, and guidelines that steer our conduct as an organization and as partners. It is a living guide that reflects who we are and how we want to build value sustainably over time.

We live in a world that moves forward without pause. Technological change and new social and environmental challenges constantly push us to learn, unlearn, and evolve. Faced with this context, we have made a clear decision: to be protagonists of change. And we are certain of something fundamental: transformation begins with culture, with the humility to recognize what we still do not know, and with the capacity to learn continuously.

For this reason, our way of operating rests on three great convictions:

- **Talent as the engine:** We believe in people capable of turning challenges into opportunities for transformation.
- **Innovation as an enabler:** The capacity to act, test, learn, and turn ideas into real value and growth.
- **Sustainability as an axis:** The way we make decisions to leave a positive mark for future generations.

All of this is possible because we understand something simple: alone we can move faster, but together we go further. Our philosophy, Stronger as allies, is the clearest expression of how we operate. We build relationships based on trust, transparency, and shared value with every employee, client, supplier, community, and shareholder.

These guidelines are an invitation to understand how we think and act, to build relationships from clear principles, and to work together to generate real and sustainable impact. Because beyond policies, what truly builds an organization is the way it decides to act every day.

At Alianza we are convinced that acting with purpose, coherence, and collaboration is the best way to Nurture a Better Tomorrow.



Luis Alberto Botero B.
President and CEO, Alianza



ACTION FRAMEWORK

At Alianza, we operate from an **action framework** that allows us to coherently connect our purpose with the way we generate impact. This framework, represented in the value pyramid, organizes our approach into four complementary levels: at the top, the higher purpose, *Nurturing a Better Tomorrow*, which defines why we exist; followed by three impact pillars that guide where we focus our efforts; a corporate philosophy, *Stronger as Allies*, which defines how we build relationships and value; and four action fronts that translate this purpose into concrete results for our people, communities, value chain, and planet. This system is articulated through three cross-cutting levers: **talent, sustainability, and innovation**, which enable growth and ensure that every decision translates into real impact. Thus, this framework acts as a practical guide for decision-making, prioritizing actions, and ensuring that everything we do aligns with the future we want to build.

CORPORATE BEHAVIORS

Our behaviors are the visible expression of how we think, decide, and collaborate. They are the practical guide for staying relevant, adapting to our environment, and building trust in the countries where we operate.

- **We act as partners:** We build long-term relationships based on trust and shared growth with employees, clients, suppliers, and communities.

- **We act as owners:** We take responsibility for our decisions and results. We take care of resources and make things happen with commitment.
- **We are entrepreneurs and developers:** We promote continuous learning. We question, experiment, and turn challenges into opportunities for impact.
- **We think and act multi-locally:** We understand the particularities of each market to respond with agility, closeness, and relevance.
- **We generate value sustainably:** We make decisions with long-term positive impact in mind, strengthening the value chain and our environment.
- **We innovate with purpose:** We use knowledge and technology to evolve, responding with relevant solutions to the challenges of the present and the future.

INTERNAL AND EXTERNAL CONTEXT

The context for comprehensive risk management at Alianza is based on a strategic understanding of the internal and external environments in which the organization operates, reflecting the specific conditions of each of its activities. To this end, we deploy a methodology that integrates macroenvironment analysis (PESTEL) and industry analysis (Porter's Five Forces), allowing a holistic view of market dynamics, competitors, clients, and suppliers, as well as political, economic, social, technological, environmental, and legal trends.

This external assessment is complemented by a diagnosis of the internal context – resources, capabilities, talent, and processes – to align organizational capacity with strategic objectives, thereby identifying the factors that generate risks or opportunities.

Consistent with this vision, Alianza aligns its operations with the highest international standards. We are a signatory of the United Nations Global Compact in every country where we have operations, with the exception of the United States, and we have adopted the Sustainable Development Goals (SDGs) as well as the UN Guiding Principles on Business and Human Rights among others. This global reference framework, together with leading-edge credentials and certifications across our processes, ensures the development of best practices and drives the business's resilience and competitiveness. [Click here](#) for more details on our credentials.

- ISO 9001
- FSSC22000
- SGQ
- ISO 14001
- ISO 45001
- RSPO
- Authorized Economic Operator (AEO)
- SMETA
- Halal
- Kosher
- NDPE IRF

To build mutually beneficial, long-term relationships, we work daily with respect, transparency, courage, trust, and coherence with all our stakeholders. We prioritize our engagement according to the level of dependency and impact, focusing on the following strategic objectives for each one:

- **Shareholders:** To be an excellent investment, in financial and reputational terms, that ensures corporate sustainability and a positive impact on society.

- **Employees:** To be the best place to work, guaranteeing a healthy, safe, and productive environment for professional and personal growth.
- **Clients:** To solve our clients' unmet needs and add value to their brands and businesses through innovation, flexibility, reliability, and exceptional customer service.
- **Suppliers:** To ensure fair and transparent negotiations and relationships, promoting their development so that we grow together.
- **Communities:** To expand access to learning and development opportunities through strategic alliances within our social development programs.
- **Special partners:** To contribute to strengthening our value chain and society through our expertise and participation, generating mutual benefits.
- **Consumers:** To offer products that meet needs at different moments of consumption through innovation, quality, and availability.
- **Government and local authorities:** To be a partner for development in the countries where we operate, fulfilling our obligations responsibly and transparently.
- **Media and opinion leaders:** To ensure lasting relationships based on trust, respect, and coherence that strengthen our corporate reputation.

We identify and prioritize stakeholders' needs and expectations through **double materiality analysis**, aligned with international methodologies and standards, and updated annually internally and at least once every three years with the support of an expert third party.

Through direct and indirect consultation with all internal and external stakeholders, we determine and evaluate opportunities and risks, as well as their combined effects on society, the environment, and the business, under a double-materiality approach. These results are validated by the CEO and the executive team, allowing us to continuously adjust our processes, policies, and guidelines considering these updates.

INTEGRITY LINE OF ALIANZA

At Alianza we promote a culture based on integrity, transparency, and respect. We therefore encourage all our employees, clients, and other stakeholders to report, promptly and responsibly, any well-founded concern related to possible irregularities, misconduct, breaches of internal policy, or any situation that could affect these guidelines or compliance with the law.

The Integrity Line is managed by an independent, external operator specializing in complaint management, which guarantees confidentiality. Reports may be filed on an identified or anonymous basis, depending on applicable legislation and the whistleblower's preference. The service is available 24 hours a day, 7 days a week, 365 days a year.

Upon registering a report, a unique "report key" is assigned. We recommend keeping this key and the associated password in a safe place, since they are required to check the status of the report. Within 5–6 business days, the person in charge reviews the case to determine its admissibility and, if admissible, routes it to the corresponding area for handling. After this period, the reporting person may log back into the system using the report key and password to check on progress, respond to requests for further information, or review messages related to the handling of the report.

Report Channels:

<https://teamfoods.alertline.com/>



01800 5191179
Colombia



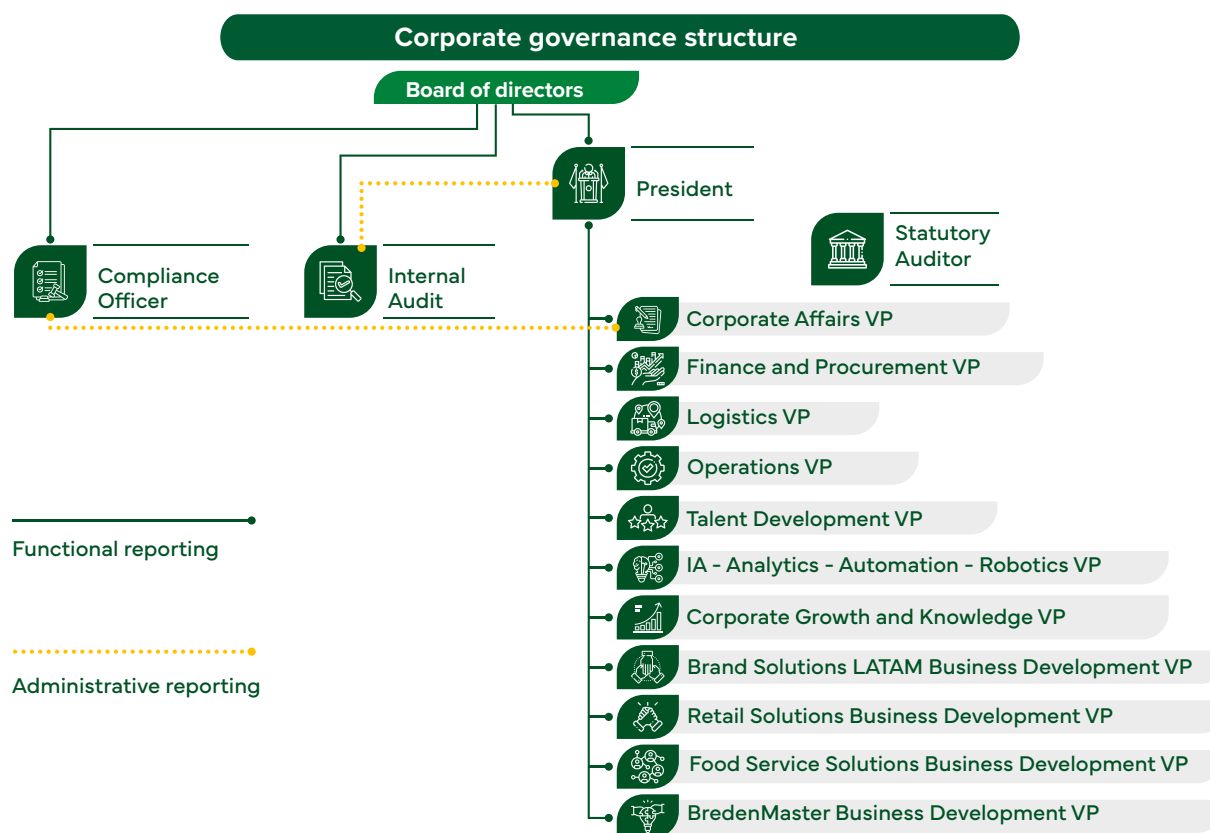
800 914 391
Chile



800 880 14 31
Mexico



1 833 515 2455
USA



As sustainability is an essential part of the organization's corporate strategy, Alianza maintains a governance structure in which:

1. The sustainability strategy is led by the President of the organization, following the strategic direction set by the Board of Directors, which is responsible for overseeing sustainability matters, including the review of strategy, risks, and related opportunities.
2. From the Vice-Presidency of Corporate Affairs (Corporate Risk, Legal, Regulatory, Compliance, External Communications, and Sustainability), teams support the monitoring and follow-up of risks, opportunities, and compliance across the three dimensions of sustainability, with execution corresponding to each business process. Nature, climate, and human-rights topics in particular, are jointly overseen by the Vice-Presidencies of Corporate Affairs, Talent Development, and Operations.

3. Thematic committees address specific matters, ensuring interdisciplinary participation from the functional teams of every process involved – for example, the Risk Committee, Labor Relations and Integrity Committee; Responsible Sourcing Committee; Decarbonization Committee; Corporate Environmental Committee; Sustainable Packaging Committee; and Operations, Human Rights, and Business Executive committees, among others. These committees contribute to the management and oversight of ESG matters.

4. Topics requiring prioritization or corporate-level decisions are brought to the Presidency Committee by the Vice President of Corporate Affairs.

5. As needed, specific sustainability matters are escalated to the Board of Directors for discussion and approval, ensuring oversight at the highest

Additionally, we have a three-line model, referred to as security rings, which work together in a coordinated way to contribute to comprehensive risk management

and ensure that we continue *nurturing a better tomorrow*.

The first line is made up of the people who manage and mitigate risks during their daily activities, guaranteeing the quality, continuity, and efficiency of operations. The second line corresponds to processes and control elements, strengthened by specialized functions such as Corporate Risk, Compliance, and Legal Affairs, among others, which monitor, advise, and promote the strengthening of the controls in place.

Finally, the third line, represented by Internal Audit, independently evaluates the effectiveness of processes, controls, and policies under a risk-based approach, reporting its results to Senior Management and the Board of Directors' Audit Committee. This scheme enables timely, comprehensive management of risks and opportunities at the strategic, emerging, financial, operational, and compliance levels, strengthening decision-making and the generation of sustainable value throughout the entire value chain.

CODE OF CONDUCT OF ALIANZA PEOPLE

Our employees are committed to:

- Comply with applicable regulations in the countries where they operate, especially those relating to the protection of human rights, diversity, equity, inclusion, ethical trade, and environmental protection.
- Act in strict compliance with the organization's standards, policies, and commitments.
- Respect the customs and cultures of the countries where we operate, always within the framework of legality and our corporate values.
- Perform their duties with integrity, responsibility, and respect, promoting a culture of compliance and ethical conduct in every action.

Our Relationship with Alianza People

Respect for People

In line with the principles of the Ethical Trading Initiative (ETI) ¹ Code, our employees follow these guidelines

- We respect people's dignity, privacy, individual rights, and human rights, as well as diversity, equity, and inclusion.
- We treat everyone equally, regardless of gender, nationality, sexual orientation or identity, religion, ethnic origin, social status, political views, disability, or any similar circumstance. We do not tolerate any form of discrimination.
- We value diversity across all levels of governance as an opportunity for personal and professional enrichment and growth, embracing differences in experience, age, culture, nationality, gender identity, religious beliefs, education, and ways of thinking, among others.
- We maintain respectful relationships with colleagues and uphold rules prohibiting harassment of any kind – workplace, physical, psychological, emotional, sexual, and non-sexual.

As an organization, we are committed to objectively and promptly evaluating every reported situation that may represent an actual, potential, or apparent conflict of interest. Our goal is to properly manage the associated risks and adopt the necessary measures to prevent them from materializing, thereby ensuring impartiality in decision-making and protecting the organization's interests.

Organizational Resources

We watch over, protect, and make good use of the organization's tangible and intangible resources and assets, since actions such as theft, negligence, loss, damage, destruction, misappropriation, and misuse cause losses and harm to the organization.

¹ To learn more about the ETI Base Code, visit <https://www.ethicaltrade.org/>.
For more information, refer to the [Ethics and Integrity : Program](#).
For more information, refer to the [Organizational Culture and Human Rights Program](#).

Handling and Safeguarding of Information

Confidential information is any information related to the organization's current or future operations and business that, if disclosed to third parties, could jeopardize the organization's proper functioning or have adverse economic or strategic effects on its interests.

Employees are responsible and diligent in handling the information they access, and accordingly take the measures needed to prevent its disclosure or leakage to unauthorized people, whether by error or with the intent of obtaining personal benefit. This obligation continues even after an employee's employment with the organization ends.

Our Relationship with Business Partners

All commercial and business relationships with different people, organizations, and government authorities, anywhere in the world where we operate, are governed by ethical, principled conduct that complies with human rights, diversity, equity, inclusion, and the law.

When dealing with clients, suppliers, and other business partners, we comply with all generally accepted legal, ethical, and commercial provisions, conducting business appropriately and avoiding conflicts with our partners' codes of conduct or the guidance they provide to their own employees.

Conduct Toward Clients and Consumers

The marketing of our products is based on quality, brand recognition, fair pricing, promotional programs, and truthful, responsible advertising. Accordingly, Alianza People:

- Avoid false, misleading, or deceptive statements or comparisons regarding our products or those of competitors.
- Offer clients promotions, incentives, and discounts only when they have been pre-authorized internally and comply with applicable competition and antitrust laws.
- Do not receive, offer, promise, or deliver money, gifts, favors, or any other benefit –financial or otherwise– to obtain undue advantages, influence business decisions, or favor personal interests in relation to clients or consumers.

- The products of Alianza are differentiated by the added value embedded in them in fulfillment of our corporate guidelines and commitments.

To maintain monitoring and control of our relationships with clients and consumers, we provide service channels—telephone, electronic, and in-person –to receive, manage, and resolve their cases. This formal process ensures transparent communication from receipt through case resolution, driving customer service enhancement through the systematic analysis of key performance indicators, outcomes, and insights gained from each interaction to continuously optimize service quality.

Conduct Toward Suppliers

We choose suppliers who share our ethical principles and values and who have a solid reputation for fairness, integrity in their dealings, and respect for human rights, diversity, and inclusion of their employees and throughout their value chain. We select our suppliers transparently and equitably, taking into account quality, integrity, profitability, sustainability, and service.

Obligations of our employees:

- Act objectively, impartially, and transparently in all decisions related to the selection, hiring, and evaluation of suppliers.
- Refrain from soliciting, receiving, or accepting gifts, favors, benefits, incentives, or from participating in activities organized or offered by suppliers when these could influence, or appear to influence, their professional judgment or business decisions.
- Avoid gifts or participation in supplier events that are not reasonable, of moderate value, or not permitted by law or known commercial practice, and that could compromise the employee's independence or impartiality. As a general reference, an invitation or gift that does not exceed USD \$50 is considered reasonable. This criterion also applies to relationships with the organization's clients and business partners. Decisions on accepting commercial services or participating in supplier events should be discussed with the immediate leader or relevant Vice President to assess their appropriateness and benefit to the organization and compliance with this Code.

- Manage purchases and contracting exclusively for the benefit of Alianza, avoiding any personal advantage, benefit, or interest arising from the relationship with suppliers.
- Refrain from offering, promising, or delivering gifts of significant value, favorable terms, salaries, trips, commissions, or any other form of compensation to suppliers, clients, financial institutions, companies, or individuals with whom the organization does business.
- Report any situation that may represent a risk of non-compliance with competition rules.

Quotations, Negotiations, and Contract Drafting

Our employees act with transparency, respect, efficiency, and honesty in preparing and reviewing quotations, in commercial negotiations, and in negotiating the purchase of goods or services. They are likewise required to comply with applicable law, internal policies, and the highest ethical standards, particularly those relating to the prevention of bribery, corruption, conflicts of interest, money laundering, terrorist financing, the proliferation of weapons of mass destruction, and any other unlawful conduct that could compromise the organization's integrity.

Lobbying and Participation in Trade Associations

Alianza does not engage in direct lobbying activities intended to improperly influence public policy. Our participation in trade associations, chambers of commerce, sector initiatives, and other business representation forums is active, ethical, transparent, and conducted in compliance with applicable law.

Through these venues we seek to promote sustainable business development with an environmental, social, and governance (ESG) focus—for example, accelerating climate action in line with the commitments of the Paris Agreement. In this sense, we align our strategy with the United Nations' global development agenda to positively impact on our people, communities, value chain, and planet.

- Employees representing the organization before associations, guilds, chambers, or sector forums must act in accordance with this Code of Conduct, corporate policies, and applicable law, particularly rules on free competition, anti-corruption, and conflicts of interest.
- The organization will promote training on the policies described in this document for employees who participate in these forums.
- Activities will be reviewed and monitored to ensure alignment with international frameworks to which we are committed, such as the Global Compact and the Paris Agreement, among others.
- Any conduct contrary to the organization's ethical standard may be reported through the Integrity Line.

Our Actions Toward Competitors

We take pride in operating under the highest standards of integrity, even in competitive environments. We firmly believe in successfully marketing and selling our products through ethical, transparent, fair, and lawful practices. We are therefore committed to:

- Compete ethically, transparently, and in compliance with applicable law, particularly rules on free competition and fair-trade practices.
- Make statements about our products and services based on truthful, objective, and duly substantiated information. When comparisons with competitors' products or services are used, they must be based on verified, provable facts, presented fairly, objectively, and without deception.
- Respect the confidentiality of trade secrets.
- Win in the marketplace based on the quality and value of our products and our distinctive capabilities.
- Refrain from participating in agreements whose purpose or effect is to restrict free competition in the markets where we operate, and using appropriate, transparent means to improve our competitive position in those markets.

- Maintain professional conduct in every interaction with representatives of competitors, aligned with the organization's principles and values, and always safeguarding the organization's reputation.
- Obtain information about competitors exclusively from legitimate, public, or authorized sources. .

Our Relationship with Communities and the Planet

As part of our sustainability commitment, we are dedicated to protecting and developing the environment and the social surroundings around us, and this responsibility is shared by all of Alianza people.

Respect and Protection of the Environment

We continuously work to improve the environmental performance of our direct and indirect operations, including but not limited to:

- **Operational eco-efficiency:** We go beyond regulatory requirements on emissions, energy, waste, water, and the promotion of an environmental culture.
- **Circular economy:** We work on cross-cutting programs that promote closing the loop and making use of waste, packaging materials, containers, and more.
- **Climate change adaptation and mitigation:** We support the Nationally Determined Contributions (NDCs) of the countries where we are present, as well as policies for reducing greenhouse gas emissions in line with the Paris Agreement, favoring adaptation to manage physical and transition risks through scenario analysis that enables resilient operations aligned with global standards.
- **Biodiversity, water, and land management:** We uphold this commitment in our own operations and together with suppliers and strategic partners across the chain, promoting the protection, conservation, and appropriate use of resources to ensure a responsible and sustainable supply, especially of agricultural inputs, in compliance with environmental, social, and governance (ESG) criteria.

Respect for Community

We are committed to strengthening community relationships based on trust, listening, and transparency – led by local primary teams – and to generating favorable conditions that encourage and reinforce community development around our operations.

Under our Alianza Engagement Protocol, a reference framework for receiving, handling, managing, and responding to requests, concerns, complaints, and/or claims from any stakeholder, we establish clear roles and responsibilities across the organization's teams.

Engagement Protocol

At Alianza we understand stakeholder engagement as a strategic capability for building trust, generating shared value, and strengthening our legitimacy. We connect with our stakeholders through active listening, transparency, and coherence to build long-term, mutually beneficial relationships. Our model rests on three principles:

- **Closeness:** A permanent connection with communities and other stakeholders in our surrounding environment.
- **Consistency:** Ensuring every interaction reflects our principles, values, and action framework.
- **Responsibility:** Clarity about the commitments we make and the impact we generate.

Governance and Execution

We operate under corporate logic with local execution. Global guidelines set the common framework, while local teams manage engagement in their territories, leveraging their knowledge of the local context and proximity to mobilize shared-value actions. To ensure structured governance, we define the following governance roles:

- **Local teams:** Lead execution on the ground, manage relationships with key stakeholders, and channel needs and opportunities.
- **Corporate Affairs and Communications:** Define guidelines, support strategy, guide the narrative, and ensure reputational consistency.

- **Authorized spokespersons:** The only people designated to officially represent the organization in high-visibility or public-exposure settings.
- **Brand ambassadors:** Support engagement from their technical, day-to-day role to strengthen trust, without assuming institutional spokesperson duties or media representation.

This clarity of roles allows us to communicate rigorously, mitigate reputational risks, and maintain consistency in the organization's voice.

Channels, Transparency, and Scalability

Engagement takes place through physical and digital channels adapted to each context, always ensuring traceability, timeliness, and transparency in our responses. Our communication is clear: we openly state the commitments we can and cannot make, because trust is born from coherence between what we say and what we do. Any situation representing a reputational risk or generating uncertainty must be escalated to the Corporate Affairs team, which will lead the analysis and define the course of action. Finally, the continuous flow of information between the regions and the corporate team allows us to consolidate lessons learned, measure the impact of initiatives, and keep our understanding of our audiences up to date.

Participation in Politics

At Alianza we respect and promote our employees' right to participate in political activities as citizens. This participation must be free and exercised strictly on a personal basis, without interfering with work responsibilities, representing the organization, creating conflicts of interest, or using the company's resources, facilities, brands, or assets.

As an organization, we maintain a neutral position regarding partisan politics. Accordingly, we do not endorse candidates, parties, or political movements, nor do we make contributions or donations of any kind to public officials or political actors to gain advantages or influence government, regulatory, or legislative decisions.

We recognize the fundamental role of private enterprise in the development of society. We therefore contribute to the well-being of the communities where we operate through concrete actions, results, and real impact, focused on generating decent employment, innovation, and strengthening talent, sustainability, and shared prosperity in the territories.

Our communications about these contributions are always objective. They show how the company's operations generate value for people and the environment, without promoting political positions, influencing votes, or favoring ideological currents. For Alianza, nation-building is not a discourse but a responsible way of operating, deciding, and relating to our stakeholders.

Politically Exposed Persons (PEPs)

Employees who are, or believe they may be classified as Politically Exposed Persons (PEPs), as defined in the Business Transparency and Ethics Program (PTEE) and applicable regulations, must promptly inform the Compliance Officer of this status so that the corresponding validations, due-diligence measures, and controls can be carried out. They must also update this information whenever there are relevant changes in their own situation or that of close family members or associates, as applicable.

Our Relationship with Government Entities

At Alianza we maintain relationships with government entities, oversight bodies, and other authorities under principles of legality, transparency, integrity, and institutional cooperation. Accordingly, our employees must:

- Address authorities' requirements and observations in a timely, truthful, and diligent manner, cooperating effectively and responsibly in fulfilling their mandate, within the powers granted to them by law or regulation.
- Refrain from offering, promising, paying, or authorizing the payment of money, gifts, favors, contributions, benefits, or anything else of value to local or foreign government officials, political parties, or candidates, for the purpose of influencing the acts or decisions of public officials.

- Reject any form of bribery, facilitation payments, influence peddling, or corrupt practice, regardless of local custom or the value involved.
- Immediately report any request, insinuation, or situation that may represent a risk of corruption or conduct contrary to the law, to the organization's policies, or to the principles set out in this Code.

DEVELOPMENT OF PROGRAMS AND POLICIES

Risk Administration and Management Policy

We promote and act with a proactive approach and culture toward risk management to protect business continuity, safeguard our value chain, and ensure the fulfillment of our strategic objectives.

Our Comprehensive Risk Management System (SIAR) adopts high international standards – including ISO 31000:2018, COSO ERM:2017, ISO 22301:2019, and ISO 31050:2023 – to prevent, mitigate, and monitor strategic, emerging, financial, operational, and compliance risks, turning uncertainty into opportunities for competitiveness and sustainability.

Guidelines for Action

To ensure an efficient governance model across all our geographies, we are guided by the following guidelines:

- **Strategic Alignment:** Keep the SIAR fully connected with the organization's goals and policies.
- **Full-Cycle Management:** Identify, assess, control, treat, and monitor risks and opportunities under a comprehensive approach.
- **Culture and Continuous Improvement:** Foster the participation of all employees and conduct periodic tests, drills, and audits. This approach extends to key stakeholders in the value chain to strengthen collective resilience.

- **Due Diligence:** Manage risks related to human rights, diversity, equity, inclusion, and the environment within our operations and supply chain.
- **Monitoring and Reporting:** Continuously analyze risk and opportunity profiles to facilitate timely and informed decision-making.
- **Institutional Cooperation:** Maintain effective communication channels with government agencies to bolster organizational resilience.
- **Resource Allocation:** Guarantee the human, technological, financial, and operational resources necessary for the continuous improvement of the system.

Business Continuity and Resilience

We constantly analyze our critical processes to anticipate disruption scenarios. Our Business Continuity Plan structures prevention, response, and recovery strategies (**before, during, and after**) aimed at minimizing impacts, reducing downtime, and restoring operations with agility.

Climate Change and Biodiversity Management

We recognize biodiversity loss and climate change as critical risk factors. We adopt a proactive approach that incorporates environmental impacts, dependencies, risks (both physical and transition), and opportunities into our strategic, tactical, and operational decision-making.

We are guided by the international IFRS S2 standards for climate-related financial disclosures, incorporating the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures). In doing so, we adapt our operations to mitigate climate risks and capitalize on the opportunities of a sustainable economy.

Our guidelines and policies are structured into corporate programs that address the organization's main risks and strengthen our capacity to anticipate and manage emerging risks. These programs are designed to protect Alianza's operations and reputation, build trust among our stakeholders, and contribute to the fulfillment of our higher purpose: nurturing a better tomorrow.

1. Ethics and Integrity Program

All the policies that make up this program, built on a risk-based approach, allow us to respond to the actual characteristics of each business—including its activities, products, services, counterparties, channels, jurisdictions, intermediaries, government contracts, and operational changes.

To ensure a consistent compliance framework across the Organization, each country shall implement and maintain, at a minimum, the policies listed below, either through locally issued policies or through corporate policies formally adopted and applicable in the relevant jurisdiction.

Ethics and Compliance Policy - Code of Ethics

Alianza conducts its business with integrity, transparency, and responsibility, fostering a culture of compliance and legality grounded in the highest ethical standards and our corporate values.

Given our company values and **corporate behaviors**, all leaders and employees across our organization must act with integrity, transparency, responsibility, and consistency with our corporate values, prioritizing the legitimate interests of the organization over any private interest. Their decisions and actions must build trust, safeguard resources, comply with the law and internal policies, respect people, and generate sustainable value for Alianza and its stakeholders. We expect all leaders and employees to act as partners and owners; promote learning, growth, and purposeful innovation; understand the unique aspects of the environments in which the organization operates; and evaluate the ethical, social, environmental, and economic impact of their decisions.

The organization maintains a zero-tolerance policy toward corruption, transnational bribery, facilitation payments, and any conduct contrary to the law or its corporate principles. To prevent, detect, and respond promptly to these risks, we rely on control mechanisms such as due diligence, assessment, monitoring, training, reporting, and investigation.

Alianza People are responsible for:

- Ensuring compliance—by themselves and the employees they lead—with anti-corruption and anti-bribery regulations and policies.
- Participating in ethics, anti-corruption and compliance training, and annually certify their knowledge of the policies that make up the organization's compliance programs. This certification is carried out through the Certificate training platform, allowing the organization to track the level of coverage among employees.
- Complying with the procedures established by the company for hiring suppliers, consultants and other counterparties, including quotation and contracting procedures based on established monetary thresholds.
- Reporting to the Integrity Line any possible instances of fraud, requests for bribery or transnational bribery, corrupt conduct or other wrongful acts contrary to the law or Alianza's guidelines, committed or about to be committed against the Companies, to implement corrective measures and respond appropriately.

This Policy and Code define the behavioral expectations for leaders and employees, incorporate guidance on ethical dilemmas, and are complemented by periodic training activities and evaluations of our integrity culture.

Prior to establishing any commercial relationship with a counterparty, the Company conducts a due-diligence process suited to the regulatory standards of each country in which it operates, to identify, prevent, and manage the risks of corruption and transnational bribery. Through this due diligence, we can properly review the specific qualities of each supplier, client, and contractor, their reputation and relationships with third parties, and obtain evidence to rule out indirect payments, bribes, or kickbacks in establishing business relationships.

Conflict of Interest Policy

A conflict of interest is any situation that does not allow simultaneous satisfaction of the interests of an employee and those of the organization during relationships with clients, suppliers, organizations, or individuals seeking to do business with us.

From the beginning and throughout our labor and commercial relationships, we reinforce the commitment of Alianza People, as well as its suppliers and clients, to promptly declare real, potential, or apparent conflicts of interest,

refrain from participating in related decisions, and comply with the defined management measures.

The existence of a conflict in itself does not constitute a violation; the failure to declare it in a timely manner, however, does.

As an organization, we commit to objectively and promptly evaluating every reported situation that may represent a real, potential, or apparent conflict of interest. Our purpose is to properly manage the associated risks and adopt the measures necessary to prevent them from materializing, safeguarding impartial decision-making and the protection of the organization's interests.

Gifts, Hospitality, Donations, and Sponsorships Policy

Alianza's commercial, contractual, and corporate decisions must be made solely based on legitimate business criteria. Gifts, invitations, hospitality, donations, and sponsorships may never be used to improperly influence decisions, obtain an undue advantage, or compromise the independence of our employees or counterparts.

Alianza People commit to:

- Act with independence, objectivity, and transparency.
- Refrain from soliciting, receiving, or offering benefits that could influence a business decision.
- Accept or offer only reasonable, occasional, and permitted courtesies.
- Consult promptly whenever there is doubt about accepting a benefit.
- Ensure donations and sponsorships serve legitimate, authorized purposes.

Alianza People recognize that they are responsible for:

- Complying with established guidelines for gifts, hospitality, and donations.
- Obtaining the required approvals when applicable.
- Reporting any situation that could create and undue advantage or a conflict of interest.
- Protect the independence and objectivity of business decisions.

Political Contributions

We maintain a position of neutrality regarding partisan politics and do not make corporate contributions to candidates, political parties, movements, or campaigns. Personal political participation must be exercised individually, using personal resources, and declared whenever it could create a conflict of interest, especially regarding public procurement.

Donations and Sponsorships

Donations and sponsorships must serve legitimate and authorized purposes. They require a formal request due diligence on the beneficiary, a conflict-of-interest review, approval, traceable disbursement, and monitoring of the destination of funds. They may not be used to conceal benefits, channel resources to public officials, or finance illegal activities.

Lobbying and Trade Associations

We do not engage in lobbying activities, nor do we make contributions intended to influence governmental or regulatory decisions, or aimed at influencing public policies. We participate actively and transparently in trade associations. We seek to promote sustainable business development with a social, environmental, and governance focus.

State Contracting

Engagement with public entities during the pre-contractual, contractual, and post-contractual stages must be conducted with transparency, integrity, and legality. It is strictly prohibited to offer improper incentives, falsify documents, provide inaccurate or incomplete information, manipulate selection processes, or accept illegal demands from the contracting entity.

No gift, invitation, or benefit may ever influence a business decision.

Free Competition Policy – Antitrust

Alianza promotes free and fair competition and expects its suppliers, contractors, and other third parties to strictly comply with applicable rules in this area. Suppliers must refrain from engaging in

practices that restrict or distort competition, such as collusive agreements, price fixing, market or client allocation, bid rigging, improper exchange of commercially sensitive information, and abuse of dominant position. Suppliers also commit to immediately reporting any situation, investigation, regulatory request, or conduct that may represent non-compliance with these provisions or that could compromise the integrity of the commercial relationship with the Company.

Failure to comply with these principles may result in the contractual and commercial measures Alianza deems appropriate, including review, suspension, or termination of the business relationship.

Employees representing the organization will receive training on the Free Competition Policy. Any investigation, official request, or risky conduct must be reported immediately to the Legal or Compliance department.

Integrity Line

The Integrity Line is a secure and confidential mechanism that enables employees and third parties to report, in good faith, potential irregularities or breaches that violate the law, ethics, or internal policies, ensuring objective case management and whistleblower protection. At Alianza, this is detailed in the Integrity Line Manual, which explains how it works and the procedure to be followed for every report received through this channel.

The Line strengthens a culture of trust, respect, and responsible behaviour. At a local level, this mechanism may complement traditional channels for reporting situations that require review.

At Alianza we manage complaints and reports under the following principles:

- **Confidentiality:** We always protect the whistleblower's identity.
- **No retaliation:** Alianza explicitly protects whistleblowers and human-rights defenders who use this channel. We do not tolerate any form of retaliation or discrimination against those who report in good faith, guaranteeing the protection of their identity, employment, and personal integrity.

- **Independent management:** The channel is operated by a specialized external third party, ensuring impartiality and technical confidentiality of the process.
- **Multilingual accessibility:** The channel operates 24/7, 365 days a year, in the languages of the countries where we operate (Spanish and English).
- **Good faith:** Complaints and reports are expected to be made responsibly and honestly.
- **Impartiality:** All complaints and reports are evaluated objectively and fairly.
- **Transparency:** The whistleblower may learn the general status of their case, within the limits of confidentiality.

Each report received follows a process with defined maximum timeframes: acknowledgment of receipt within 5-6 business days of filing; initial assessment within 15 business days; investigation within 60 business days (extendable in cases of technical or legal complexity, with the extension communicated to the whistleblower); and formal communication of the resolution to the whistleblower within 10 business days after the investigation closes. Due process, confidentiality, and documentary traceability are guaranteed in all cases.

This channel receives complaints on any matter related to breaches of our policies, explicitly including issues associated with: ethics and transparency; the environment (deforestation, ecosystem conversion, improper use of peatland soils, burning); labor rights (forced or child labor, discrimination, unsafe conditions, fair wages, freedom of association); and the rights of indigenous peoples and communities (free, prior, and informed consent – FPIC, land tenure, customary rights) for all our stakeholders, as the main reporting mechanism.

The President, the members of the Labor Relations and Integrity Committee, and the Compliance Officer encourage employees, suppliers, consultants, contractors, clients, and other stakeholders to report matters or behaviors that undermine compliance with the principles and policies described in this document. Through ongoing internal and external disclosure, together with periodic training within the organization, we

promote proper use of this mechanism, always emphasizing zero tolerance for retaliation against those who use it.

We report annually, through our Sustainable Impact Report, on the performance and main results of the Integrity Line, in line with our transparency and accountability commitments to stakeholders, while guaranteeing whistleblower confidentiality.

Suppliers and Contractors Code of Conduct

As a prerequisite for accepting any commercial relationship with our suppliers or contractors, we require written acceptance of the commitment to comply with our principles and standards – specifically business ethics; commitment to environmental protection, human rights, diversity, equity and inclusion, and labor relations; occupational health and safety responsibilities; the prohibition of alcohol and prohibited substances in our operations; the prevention of money laundering and terrorist financing; and the protection of personal data.

The mechanism for reporting violations of our standards, or suspicions thereof, is also detailed through the Integrity Line. Read the full document [here](#).

Policy for the Prevention of Financial / Economic Crimes and Others

We adopt a risk-based approach to prevent our operations, products, services, or business relationships from being used for illicit activities, especially those related to Money Laundering (ML), Terrorist Financing (TF), Financing of the Proliferation of Weapons of Mass Destruction (FPWMD), financial/economic crimes, or others in accordance with applicable legislation in each territory where we operate.

Systems, controls, and procedures are implemented in alignment with applicable laws, regulations, and best practices in the jurisdictions where we operate. In all cases, compliance with these obligations takes precedence over any commercial, operational, or financial goal, promoting a culture of integrity, transparency, and responsible risk management. The prevention of financial crimes is a shared

responsibility among all employees. For this reason, we encourage the identification, evaluation, monitoring, and management of risks associated with the aforementioned crimes, as well as the timely reporting of red flags, unusual or suspicious transactions, and any situation that may compromise the integrity of the organization.

One of the main mechanisms to prevent and manage these risks is Counterparty Due Diligence, through which we seek to properly know our clients, suppliers, contractors, distributors, and other third parties, verifying their identity, economic activity, ultimate beneficial owners, ownership structure, and risk profile, both at the start of and throughout the commercial relationship.

Alianza People commit to:

- Comply with self-control and risk management systems, prevention models, programs, directives, guidelines, policies, procedures, and current controls applicable at the local level, established for the prevention of crimes such as money laundering, terrorist financing, and financing of the proliferation of weapons of mass destruction, among others.
- Prioritize compliance with crime prevention obligations over the achievement of commercial or business goals.
- Apply counterparty due diligence and Know-Your-Customer/Counterparty measures defined by the organization for each of the territories where we operate.
- Identify and reporting in a timely manner red flags, unusual operations, or any situation that may represent a risk of ML/TF/FPWMD and C/ST (Corruption/Bribery and Transnational Bribery) or any other financial/ economic crime through the Integrity Line and/ or other channels established by the organization.
- Participate in training and awareness programs related to crime prevention applicable to the territory where we operate.
- Actively contribute to the protection of the organization's reputation, sustainability, and integrity.

Alianza People acknowledge responsibility for:

- Knowing and complying with the policies, procedures and controls established for the prevention of financial crimes.

- Verifying that business relationships are conducted with properly identified and evaluated counterparties based on a risk-based approach.
- Keeping information required for counterparty knowledge and monitoring processes up to date.
- Promptly escalating to the Compliance Officer any red flag, inconsistency, or situation that may represent a risk of ML/TF/FPWMD and C/ST or any other financial/economic crime.
- Collaborating with monitoring, investigation and information updating processes related to self-control and risk management.
- Acting with diligence to prevent the organization from being used as a vehicle for illicit activities or for concealing the origin, destination or use of resources.

Tax Policy

We are aware of the economic and social impact in the countries where we operate; therefore, we have corporate-wide guidelines that ensure strict compliance with local, national, and international tax regulations within the framework of good corporate governance standards, transparency, and the Alianza People Business Code of Conduct (included in this document) in all countries where our operations are located.

These guidelines, which take into account the guidelines of the Organisation for Economic Cooperation and Development (OECD), are implemented through the tax, accounting, and financial areas in each country, which are responsible for tax planning and ensuring compliance with tax obligations in each jurisdiction, specifically fulfilling, among others:

- The arm's length principle regarding transfer pricing for transactions between related parties.
- Non-use of tax structures lacking corporate substance or tax havens or low/zero-tax jurisdictions to avoid tax effects.
- No value transfer or engagement in aggressive tax planning practices that erode the tax bases of the countries where Alianza operates.

- No abuse of Tax Treaties (DTC - Double Taxation Conventions) in transactions with related parties or third parties that lead to tax evasion practices.

Through our internal and external audit processes, we verify and evaluate business operations and ensure adequate tax advisory and training according to need, maintaining corporate-level alignment. Likewise, each operation may independently hire external advisors for the annual review of tax returns deemed of interest or on specific tax matters, thus seeking to optimize reported information while minimizing the risk of noncompliance with each country's tax requirements. This policy is approved by the Board of Directors.

Sanctions and Export Control Policy

Alianza conducts its international operations in compliance with applicable laws and regulations regarding economic sanctions, trade restrictions, and export controls.

The organization adopts validation and monitoring measures to prevent its operations, products, technologies, or business relationships from being used to violate applicable legal or regulatory restrictions.

Alianza People commit to:

- Comply with applicable regulations regarding international sanctions and trade.
- Apply defined validations and controls to manage these risks.
- Timely identify and report potential non-compliance or applicable restrictions.
- Participate in training activities defined by the organization.

Alianza People acknowledge responsibility for:

- Verifying that operations are carried out in accordance with established controls.
- Promptly escalating any red flag to sanctions or trade restrictions.
- Reporting any attempt to evade controls through the Integrity Line.
- Collaborating with monitoring and risk management processes defined by the organization.

No business opportunity justifies non-compliance with applicable laws regarding economic sanctions or export controls.

2. Organizational Culture and Human Rights Program

Internal Work Regulations and Labor Conditions

The Internal Work Regulations serve as our framework for labor relations, designed to ensure a clear, mutual understanding with our employees, grounded in strict respect for current labor law. We responsibly fulfill the rights and obligations arising from the employment relationship, ensuring efficient management of working hours, shift definitions, overtime, and the effective enjoyment of paid rest periods, vacations, and legal leave, including maternity and paternity leave, among others.

The organization's operational management prioritizes the balance between productivity and the team's overall well-being, based on compliance with legal working hours. Overtime or supplementary work is managed as an exception, always subject to prior authorization, and rest periods, vacations, and compensatory time set by each country's regulations are always respected. Through these guidelines, we promote fair, safe, and healthy work environments that support the sustainable development of our team and the strengthening of our organizational culture.

We explicitly state our commitment to:

- Guarantee equal job opportunities without any discrimination, avoiding any situation that could be construed as discriminatory based on marital status, sexual orientation, religious beliefs, political affiliation, or socioeconomic conditions, among others.
- Hire all our employees across all the countries where we operate at a wage higher than the legal minimum wage, while continuously monitoring salary components to ensure they do not fall below the reference living wage for the operation. Regarding third parties associated with our supply chain, we are committed to promoting a culture of respect and commitment that safeguards labor rights in compliance with local labor regulations in force.

- Communicate prevention mechanisms for similar or repetitive conduct that could be construed as misconduct by our workers. We reinforce the ownership and responsibility of functional roles and their impact on work teams, implementing the corresponding disciplinary actions in accordance with the law. We also promote the understanding of role-specific duties and the evaluation of employees based on compliance with this regulation, corporate policies, and the labor legislation of each country where we operate. Furthermore, we raise awareness about work environment conditions that could affect workplace harmony within the applicable legal framework and organizational policies (the Internal Work Regulations are developed per country and under the labor regulations of each geography).

Labor Relations Policy

The Labor Relations Policy establishes a comprehensive framework designed to ensure legal labor compliance and the sound management of relationships between the Company and its employees. Our model turns labor relations into a driver of productivity, grounded in a culture of leadership, mutual respect, and transparency, aimed at consolidating a positive work environment that prioritizes constructive dialogue and technical trust, ensuring proactive conflict prevention and effective resolution under ethical and legal standards.

This framework also extends to indirect employment arrangements, including temporary staffing agencies, outsourcing schemes, and independent contractors, where compliance with these guidelines is mandatory to ensure that all providers meet their labor, social-security, equipment, and other labor-standard obligations, within the limits of the law, without disregarding the technical, administrative, and financial autonomy of the provider, contractor, and/or third party as the true employer of outsourced personnel.

Workplace Sexual Harassment Policy

We reaffirm our strong corporate commitment to actively promoting the right to a life free of violence, discrimination, and harassment in the workplace, covering employees, independent contractors, interns, trainees, and other people who take part in the work environment. Our organizational culture is founded on the principles of equity, respect, dignity, responsibility, and transparency. We operate under a zero-tolerance policy toward any conduct of sexual harassment, violence, or discrimination, as these actions are unacceptable and violate the integrity of people and our core principles.

We recognize that sexual harassment can occur both inside and outside the physical work environment, so our guidelines cover any situation that occurs within the context of the employment relationship. Given the diversity of our workforce and its dynamics, we are firmly committed to fostering behaviors that reduce the occurrence of sexual harassment and violations of dignity, equality, and freedom in the workplace, with mechanisms for prevention, detection, protection, and appropriate, safe, and confidential reporting channels, including the designated Committee for the Protection and Response to Sexual Harassment and our Integrity Line.

Human Rights Policy

We reaffirm our commitment to the protection and respect of Human Rights, grounded in dignity and equality. We operate in compliance with local legal frameworks and international standards, such as the UN Guiding Principles on Business and Human Rights and ILO conventions.

This policy, mandatory across our operations (employees, direct activities, products or services), suppliers, and partners throughout the value chain, defines expected conduct under the following commitments:

- Promote diversity, equity, and inclusion, guaranteeing effective equal opportunity and nondiscriminatory treatment regardless of ethnic origin, gender identity, sexual orientation, political or religious affiliation, nationality, disability, age, or socio-economic status.

- Zero tolerance for child labor, forced labor, and human trafficking, shielding talent-attraction and hiring processes from coercion, recruitment-fee charges, or unlawful retention of documents.
- Decent working conditions, including safe work environments, a living wage, legally compliant working hours, paid rest periods, legal leave, and mechanisms to support work-life balance.
- Respect the right to free association and collective bargaining.
- Respect the formal and customary rights of indigenous peoples and local communities over their lands, territories, and resources, under the principle of Free, Prior, and Informed Consent (FPIC).
- Protect and ensure the responsible use of personal data and the right to privacy.
- Respect and adopt the guidelines of the UN Declaration on the Rights of Indigenous Peoples.

We consider diversity a driver of development. Led by Senior Management and the Board of Directors, this commitment extends to every team and country where we operate, promoting active participation at all organizational levels.

Under a corporate-responsibility approach, we apply an ongoing human-rights due-diligence process to our own operations, aligned with the UN Guiding Principles, to identify, prevent, mitigate, and, where appropriate, remediate actual or potential human-rights impacts arising from our operations, products, services, and business relationships. This process is articulated through our Corporate Human Rights and Environmental Due Diligence Framework for own operations and strategic processes.

The Primary Human Rights Committee administers this policy, leads the culture of respect, promotes good practices, and reports annually. Each operation must adopt and implement the measures defined by the company. The Labor Relations and Integrity Committee oversees implementation and manages investigations into violations. Guidelines for suppliers are governed by the Responsible Purchasing Policy and the Suppliers and Contractors Code of Conduct and complaints are channeled through the Integrity Line.

Alcohol, Tobacco, and Other Psychoactive Substances Policy

We are committed to preventing risk behaviors and problems associated with the consumption of alcohol, tobacco (and its derivatives and substitutes), and other psychoactive substances, to improve the health, safety, and quality of life of our employees and to avoid the impacts of legal non-compliance and accidents in operations.

Prevention Program for the Consumption of Alcohol and Other Psychoactive Substances

We promote healthy lifestyle habits and self-care through training campaigns, screening tests, awareness efforts, and training for employees, contractors, and suppliers, fostering a culture of prevention and self-care. Clear roles and responsibilities have been designated for this program, along with the prevention activities that help ensure its effectiveness.

Intellectual Property Policy

Intellectual property – trademarks, trade names, signage, designs, patents, copyrights, trade secrets, know-how, inventions, and technology – is one of the organization's most important assets. We are committed to establishing a legal framework that protects our knowledge, brands, and inventions; our development, business, and legal teams work together to implement strategies that allow for the effective creation, protection, and commercialization of intangible assets developed by our teams, which is fundamental to our core organizational capabilities: research, development, and innovation.

3. Data Protection, Cybersecurity, and Responsible AI Program

IT Security Policy

In a context where information security is increasingly important – for us as well as for our partners and employees – we are fully committed to designing and implementing measures that guarantee the

availability, confidentiality, and integrity of the organization's IT assets. We promote best practices in information and operational security, ensuring compliance with technical and legal security requirements. To keep it current and continuously improve it, this policy is reviewed at least once a year by the Information Security Committee, or whenever specific requirements or violations arise.

Governance structure:

We have structured our Information Security and Cybersecurity Governance by involving the different areas that support compliance and assurance with the provisions of this policy and our OT Cybersecurity Framework.

Its purpose is to coordinate information security matters from a leadership perspective, involving the following areas: CEO; Vice Presidencies of Innovation and Digital Transformation, Corporate Affairs, Finance, Talent Development, and Operations; IT Directorate; BM and Communications Managements; and the Corporate Managements of IT Operations and Information Security. There is a role responsible for establishing and monitoring compliance with all information security guidelines and policies, which are designated by the Information Security Committee.

Security Culture:

We foster a culture around information security through campaigns, training, gamification, talks with specialists, and prevention practices against cyberattacks. This allows us to score and maintain a risk level for each employee in the company.

Regulatory Framework:

Based on international information security and operational standards—ISO 27001:2022, NIST 2.0, and ISA 62443 for the industrial environment—we have structured our Information Security Management System (ISMS), integrating it with our Integrated Management System.

Risk management:

We maintain defined standards for classifying information and managing IT, OT, and cyber risk, identifying sensitive information and implementing specific controls to protect its confidentiality, integrity, and availability, aligned with our corporate risk methodology and appetite.

Use of technology:

We continuously implement and update the security equipment and technology systems needed to minimize security risks, regularly validating our systems through ethical hacking exercises, cybersecurity audits, and controlled internal drills.

Personal Data Policy

We emphasize the importance we place on respecting our people and partners, and consequently their personal information – whether public, private, semiprivate, or sensitive. We inform stakeholders about the appropriate handling, transmission, transfer, and management of the personal information we hold during our operations, the rights of data subjects, and the duties and responsibilities of those in charge of always ensuring compliance with our commitment.

The standards the company applies to the handling and protection of personal data meet the highest regulatory requirements in the countries where we operate. We guarantee the exercise of ARCO rights (Access, Rectification, Cancellation, and Opposition) or their equivalents under applicable local law, ensuring prompt, appropriate, and effective attention that gives full effect to the right of habeas data in accordance with each country's regulatory standards.

As data controllers, we guarantee compliance with our duties both to data subjects and to the regulating authority and likewise require data processors to comply with this policy and other applicable legal provisions.

AI Systems Development and Use Policy

The current technological transformation, driven by advances in artificial intelligence, leads us to establish internal guidelines for its safe and reliable implementation at the corporate level. Our objective is to mitigate the legal, reputational, and operational risks associated with developing new models and using those already available, as well as future advances. We seek to ensure regulatory compliance, protect confidential information, and promote ethical use that avoids bias and discrimination.

This policy is built on three fundamental pillars to ensure compliance:

- **Governance:** We define who is responsible for overseeing, reviewing, and making strategic decisions about the implementation and use of AI systems.
- **Principles:** We establish the principles for the correct use of data and of this technology.
- **Duties and recommendations:** We define standards, ground rules, and security guidelines that all our employees must consider when interacting with AI.

4. Comprehensive Management Program

Comprehensive Management Policy

At Alianza, our higher purpose is to *nurture a better tomorrow*. This purpose drives our corporate strategy and establishes us as a profitable, sustainable, value-generating organization. To achieve this, we rely on agile processes, innovation, systemic learning, and strict compliance with legal and regulatory requirements across every geography where we operate. We ensure continuous improvement and operational excellence through an integrated management system, regularly verified through first-, second-, and third-party audits (under international standards such as ISO 9001, ISO 14001, FSSC 22000, and SMETA), ensuring transparent, reliable, sanction-free operations.

Our commitments are organized around **three strategic pillars of impact:**

1. Empowering the Talent of Our People

We believe our people are what makes Alianza a great place to work. We focus our management on wellbeing, holistic development, safety, and absolute respect of human rights.

• Occupational Health and Safety (OHS):

We promote safe, healthy work environments for all employees, contractors, and suppliers across our operations. Through our OHS Management System, we systematically integrate the identification, assessment, and control of hazards through the following operational guidelines:

- Implement behavior-observation programs and substandard-condition reporting.
- Develop epidemiological surveillance programs and periodic safety inspections.
- Promote healthy-living habits and strengthening physical and mental well-being.
- Conduct rigorous incident investigations focused on organizational learning and process improvement.
- Foster active participation through consultation and reporting mechanisms, consolidating a prevention culture based on shared responsibility and proactive risk management.

Under this strategy, we set quantifiable objectives and periodically track performance indicators to secure the following annual commitments:

1. Manage 100% of the priority and critical risks identified each year.
 2. Achieve a 100% incident, accident, and illness prevention index each year.
 3. Fulfill 100% of the work plans established for the *Health+*, *Accompanying you+*, and *Environments 360* programs each year.
 4. Achieve and maintain 100% legal compliance in Occupational Health and Safety, with no significant sanctions.
- Organizational Development: We foster a culture of continuous learning and growth grounded in self-management and a developer mindset. We strengthen risk awareness and adaptability, ensuring conduct that guarantees the sustainability, excellence, and reliability of our processes.
 - Human Rights: We promote respect for and protection of Human Rights through due diligence across our operations and value chain. We categorically reject child labor, forced labor, exploitation, harassment, and any form of discrimination. We guarantee safe working conditions, fair pay, and freedom of association and collective bargaining, upholding these commitments through ongoing dialogue with stakeholders, the use of our Integrity Line, and timely remediation mechanisms, extending this standard to our business partners.

2. Being Allies from the Origin

Our value-competitiveness strategy is based on trust, resilience, and excellence throughout the entire supply chain, positioning us as the preferred choice for clients and consumers.

- Quality, Food Safety, and Security: We offer safe, authentic, nutritious, high-quality food products and solutions. Our management is underpinned by a strong food-safety culture and systematic operational controls across production lines, periodic sampling, and rigorous non-conformance management (PRPs, ISO 9001, FSSC 22000). We prevent the release of non-conforming products, ensure traceability, and promptly manage client and consumer requests, complaints, and claims through dedicated channels.
- No Use of Mineral Oils: Committed to people's health and the utmost purity of our products, we declare the total exclusion of petroleum-derived oils from our production processes. Supported by Hazard Analysis and Critical Control Points (HACCP) at all our plants, we work closely with our supply-chain partners to mitigate the presence of MOSH (mineral oil saturated hydrocarbons) and MOAH (mineral oil aromatic hydrocarbons) contaminants, guaranteeing the highest food-safety standards.
- Environmental Management: We operate under a responsibility and eco-efficiency approach to mitigate and adapt to climate change, protect biodiversity, and promote the sustainable use of natural resources. We strengthen a solid environmental culture through training for our employees and stakeholders on the impact of our operations.
- Supply Chain Security and Reliability: We safeguard the integrity of our operations, assets, cargo, and information against criminal or illicit activity. We implement global preventive controls and adopt Authorized Economic Operator standards at the relevant sites, focusing on:
 - a. Protecting the integrity of cargo units to keep the supply chain completely free of contamination.
 - b. Maintaining strict access controls to prevent unauthorized entry into facilities and safeguard company assets.

c. Identifying, addressing, and proactively managing risks and incidents affecting personnel, assets, or infrastructure.

d. Ensuring comprehensive facility security through vigilance and rigorous control of interior and exterior perimeters, actively engaging strategic partners.

- **Information Security:** We guarantee the confidentiality, integrity, and availability of Information Technology (IT) and Operational Technology (OT) assets. Through cybersecurity risk management, we protect intellectual property and business continuity, ensuring a trustworthy digital environment.

3. Generating Prosperity

As a multi-local company, we extend our responsibility beyond our operations to strengthen the social and economic fabric of the communities where we are present.

- **Community relations:** We build and maintain mutually beneficial relationships with local communities, based on trust, active listening, respect for their rights, and transparency.
- **Operational efficiency and value generation:** We pursue excellence in process management to maximize the company's sustained profitability, optimizing organizational performance to generate superior value for our shareholders and ensure the capacity to invest in a sustainable future.

Environmental and Operational Corporate Programs:

To deliver on our strategic and sustainability commitments, we run specific technical programs at all our production plants, including:

A. Comprehensive Waste Management Plan

- **Control and compliance:** Defines the technical guidelines for identifying, classifying, internally storing, and transporting hazardous and nonhazardous waste, ensuring final disposal or treatment through legally authorized environmental managers.
- **Eco-efficiency and circular economy:** We conduct periodic inspections to identify source-reduction opportunities, prioritizing the diversion of waste from final disposal systems (landfills) and increasing valorization rates through reuse, recycling, and recovery.

- **Culture and innovation:** We develop training and awareness programs on source segregation for employees and contractors and connect operations with innovation through our Albora fund and the Sustainable Packaging challenge, seeking technological solutions that reduce the environmental impact of our products at the end of their life cycle.

B. Energy Efficiency and Savings Program

- **Data-driven monitoring:** Systematic tracking of energy consumption and intensity indicators per plant, integrating data analytics into the ISO 14001 management system for informed decision-making and regulatory compliance.
- **Operational control and targets:** Specific thermal and electrical energy reduction targets per plant, applying operational controls tailored to each site's behavior and progressively incorporating renewable energy sources where technically viable.
- **Engineering projects:** Investment in upgrading critical points, including waste-heat recovery, systems automation, thermal-insulation optimization, and the acquisition of high-efficiency equipment, complemented by ongoing staff training in energy best practices.

C. Water Efficiency and Savings Program

- **Resource optimization:** Technical criteria to optimize first-use water consumption and protect operational continuity, with performance evaluated via measurement systems and internal water balances, and consumption targets set per plant.
- **Mitigation and circularity:** Active promotion of water recirculation and safe reuse within production processes to mitigate the water impact in areas of direct influence.
- **Discharge control:** Strict legal compliance with final-discharge quality, systematically monitoring the technical parameters required by environmental authorities, supported by ongoing training of operational teams.

D. Food Loss and Waste Reduction Program

Aware of the global impact of our actions on food and environmental security, we commit to preventing and reducing food loss and waste (FLW)

across our entire value chain, focusing our technical and operational management on the following action lines:

- Identification and measurement: Systematically diagnosing and quantifying FLW flows, precisely locating the stages of the production process where they occur to intervene in a timely manner.
- Prevention and source control: Reducing FLW generation through improved demand planning and finished-product inventory balancing.
- Internal reprocessing: Prioritizing the safe reincorporation of suitable products and byproducts into operational processes to maximize resource efficiency.
- Alternative uses and circularity: When loss cannot be avoided at the source, we ensure its valorization through sustainable alternatives:
 1. Biofuels: We promote the production of second-generation biofuels through the capabilities and scope of our corporate collection program, Manos Verdes (Green Hands).
 2. Animal Nutrition and Soils: We channel surplus materials into animal feed production or composting transformation processes.
 3. Social Impact and Alliances: We develop awareness campaigns and strategic alliances with key players in the distribution and retail chain, enabling the timely donation of products fit for human consumption to food banks before their expiration dates.

Biodiversity Commitment

In alignment with the Net Positive Impact principle of the United Nations Convention on Biological Diversity (CBD) for 2050, we are committed to working across our operations and encouraging our value chain partners to avoid negative impacts on nature; where this is not possible, to limit or reduce such impacts; and, when applicable, to restore affected areas and ecosystems.

To achieve this objective, we will conduct biodiversity risk assessments in key areas of our value chain, evaluating impacts on biodiversity and ecosystem services. The following sites are considered priority areas for protection:

- High Conservation Value (HCV) areas.

- Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, or areas harboring endemic species.
- Internationally recognized areas, such as UNESCO World Heritage sites, Ramsar wetlands, and biodiversity hotspots.
- Areas where biodiversity is of national importance (legally protected areas, habitats, and species).

Regenerative Agriculture Commitment

Our commitment to positively impacting the relationship between responsible sourcing and nature commits us to promoting and working with our allies to implement regenerative agriculture practices. Using a holistic and/or landscape approach based on a system of principles and practices, we aim to increase biodiversity, enrich soils, improve watersheds and ecosystem services, and foster the development of resilient communities. Guided by global reference frameworks such as the SAI Platform, we work under these four pillars of impact:

- Soil Regeneration and Health: Promote the use of cover crops, minimal or conservation tillage, and the optimization of organic matter. We focus on promoting the improvement of soil structure and water retention capacity, preventing erosion and progressively reducing reliance on external chemical inputs through biological nutrition.
- Biodiversity and Ecosystem Services: Integrate practices that restore local biodiversity through biological corridors, the encouragement of spontaneous flora, the protection of pollinators, and Integrated Pest Management (IPM). We safeguard watersheds and prevent desertification in sourcing regions.
- Mitigating Climate Change Impact: Maximize the recycling of nutrients, carbon, and water within the agroecosystem to enhance soil carbon sequestration. This efficiency mitigates greenhouse gas (GHG) emissions across our supply chain and reduces operational costs in the face of agrochemical market volatility.
- Resilient Farming Communities: Co-design knowledge transfer and technical assistance tools to seek that regenerative practices improve long-term yields, diversify producer income,

term yields, diversify producer income, lower their fixed costs, and consolidate economically viable livelihoods adapted to climate change.

Zero Deforestation Commitment

We assume a firm commitment to guaranteeing ethical, sustainable, and transparent supply chains. We strictly adhere to the NDPE principles (No Deforestation, No Peatland Development, No Exploitation of Workers and Local Communities) and to biodiversity conservation, applying these standards to our own operations, suppliers, and value chain. To that end, we have set the following goals:

- Ensure that 100% of our palm oil and soy supply comes from areas free of deforestation and natural ecosystem conversion, under a cut-off date of December 2015, achieving full traceability by January 2028 – 100% at farm level for palm and at regional level for soy.
- Consolidate complete, reliable, and up-to-date information through polygon mapping and georeferencing, applying continuous satellite-monitoring tools to verify compliance with our commitment.
- Assess and report progress in our palm oil supply chain using the NDPE IRF reporting framework, promoting and supporting suppliers as they advance to full compliance status.

Voluntary Agreement for Zero Deforestation in Palm Oil Chain

In December 2017 we signed the Voluntary Agreement for Zero Deforestation in Palm Oil Chain in Colombia, reaffirming our corporate commitment to the responsible, deforestation-free sourcing of palm oil and its derivatives. Through work coordinated with various supply-chain actors, trade associations, entities, and strategic partners, we continue strengthening actions that promote sustainable palm cultivation, forest protection, and biodiversity conservation in our sourcing regions.

Responsible Purchasing Policy

At Alianza, we maintain a firm commitment to responsible sourcing, bringing the fulfillment of our environmental and social commitments to

every purchasing and supplier management process. This purpose is put into action through the following work areas within the company:

- Conducting comprehensive due diligence on soy and palm suppliers to effectively manage ~~social~~ environmental, and human-rights risks, as well as to prevent money laundering, terrorist financing (ML/TF), corruption, and transnational bribery (C/TB), through action plans monitored by independent third parties.
- Adopting the criteria of The Consumer Goods Forum's (CGF) Forest Positive Approach coalition in our soy and palm oil supply chains to positively impact forest conservation.
- Ensuring the long-term sustainability of raw-material supply and promoting initiatives that boost the social, economic, and environmental well-being of local communities, under the pillars of our Responsible Sourcing Strategy.
- Identifying human-rights and environmental risks in our priority raw materials, following OECD standards and the UN Guiding Principles.
- Transparently and promptly disclosing, through institutional channels, progress made under the Responsible Sourcing Strategy.
- Driving the active integration of smallholders into the palm oil supply chain through training and technical-support programs.

This policy establishes the mandatory minimum standards that all our suppliers, contractors, and intermediaries must meet across our global supply chain; it applies to all of Alianza's operations, subsidiaries, and joint ventures. We require compliance from our suppliers across all their activities, properties, and associated third parties.

General guidelines:

Integrity, compliance, and transparency: Legality and due diligence grounded in strict adherence to applicable local and international regulations. We require our suppliers and third parties to make an explicit commitment to zero tolerance for corruption, transnational bribery, discrimination, and harassment, backed by effective reporting mechanisms and accessible ethics channels.

Human rights:

- Implementing a commitment policy aligned with the UN Guiding Principles and establishing management systems for its execution.
- Equal conditions in opportunities and day-to-day work, free from discrimination based on race, sexual orientation, gender, political preference, religious belief, or other factors that could negatively affect the workplace and work environment.
- Respect for the right to free association and collective bargaining in all its forms, in accordance with constitutional principles and local regulations in each country of operation.
- Defining accessible channels and mechanisms for all stakeholders to pursue impartial, transparent handling, with a guarantee of a timely, appropriate resolution to their complaints, claims, or other matters.
- Taking timely remediation measures in the event of situations or negative consequences affecting the human, diversity, equity, inclusion, or labor rights of indigenous peoples and other local communities.
- Zero tolerance for violence, harassment, or aggression against civic, social, and environmental activists, as well as human-rights defenders.
- Ensure that the use of water for irrigation or industrial processing does not cause scarcity in community water sources nor compromise their potability. Effluents must be strictly monitored and treated to prevent contamination.
- Respect the hunting, fishing, and gathering grounds, as well as areas of archaeological or spiritual value to local communities.

Ethical Recruitment

- Ensuring equality, integrity, and ethics in selection and hiring, complying with the law and good practices throughout the employment lifecycle.
- Ensuring decent working conditions, including fair compensation commensurate with the work performed.
- Guaranteeing respect for legal working hours, paid rest days, recognition and payment of overtime, and, where applicable, adequate and safe housing.

- Communicating these guidelines to all employees effectively, clearly, and comprehensibly.
- Explicit prohibition of recruitment-fee charges, retention of identity documents or passports, unlawful contract substitution, fines or financial penalties for voluntary contract termination, or any other practice contrary to ethical hiring.
- Zero tolerance for child labor, forced labor, and servitude, ensured through strict audits and monitoring across the chain.
- Zero tolerance for human trafficking in all its forms.

Occupational health and safety:

- Implementing an OHS Management System for all employees and contractors, under legal standards and international norms.
- Controlling risks through condition reports, observations, inspections, industrial hygiene, epidemiological surveillance, and medical follow-up.
- Fostering a prevention culture through worker participation, consultation, and reporting.
- Investigating incidents and illnesses to ensure organizational learning and identify root causes.
- Ensuring safe environments by providing personal protective equipment, potable water, sanitation, first aid, and other necessary resources.
- Periodically auditing legal compliance and the effectiveness of controls.
- Promoting physical and mental health, preventing occupational illness.
- Guaranteeing free access to water, sanitation, and hygiene services at workplaces and lodgings.

Animal Welfare:

Implement animal welfare programs and practices based on the Five Freedoms established by the World Organization for Animal Health. Prohibit hunting, fishing, capturing, harvesting, and trafficking of wild animals, as well as plant gathering.

Environmental Care:

- Ensure responsible management of resources and the reduction of environmental impacts through clear policies and procedures.
- Hold all valid legal permits issued by competent authorities for land use, water use, and atmospheric emission controls.

- Implement comprehensive waste management to protect both ecosystems and human health.
- Promote eco-efficiency and clean transportation among suppliers to mitigate greenhouse gas emissions.
- Measure their carbon footprint.
- Collaborate with local communities to protect rivers, lakes, and aquifers within the areas of influence of our plants or crops.
- Care for rivers and water springs by maintaining natural vegetation buffers around water bodies.
- Guarantee that wastewater discharges comply with the parameters established by local regulations and do not alter local fauna and flora.

Protection of territories and resources of ethnic groups and local communities:

- Implementing free, prior, and informed consent (FPIC) processes with local communities and indigenous peoples before starting any project or activity involving land use or resource intervention.
- Conducting mandatory socio-environmental impact assessments under the FPIC framework for new projects on land subject to the legal, communal, or customary rights of indigenous and local communities.
- Certifying land-use rights through appropriate legal documentation attesting ownership, lease, use, or officially recognized customary rights.

Requirements for raw materials – Traceability:

Implementing robust traceability systems that integrate the georeferencing of growing areas, fully covering the value chain from origin and collection through processing at mills or extraction plants.

Biodiversity and zero deforestation:

- Total restriction on the conversion of critical ecosystems, such as High Conservation Value 2 (HCV) areas, peatlands of any depth, High Carbon Stock (HCS) forests, and other highly ecologically sensitive environments. This requirement is binding for our agricultural input suppliers, establishing

compliance cut-off dates of December 31, 2015 for palm and December 31, 2020 for soy.

- Restoration and/or compensation when deforestation, degradation, and/or conversion have been caused or contributed to.
- Prohibition of burning for the preparation of new plantations or replanting.
- Integrated pest management and responsible agrochemical stewardship. Elimination of substances such as Paraquat and others categorized as Class 1a or 1b by the World Health Organization, the Stockholm and Rotterdam Conventions, or banned by national laws in production countries.
- Measurement, reporting, and reduction of greenhouse gas emissions.
- Compliance with and respect for the rights of neighboring communities, and the responsible development of new plantations by suppliers, including independent suppliers.
- Implementation of annual reporting and the formal adoption of NDPE IRF commitments, in accordance with the current required version.

Regenerative agriculture:

Sustainable management and use of natural resources, adopting practices that restore soil health and nutrients, promote water and biodiversity conservation, and support carbon sequestration in soils.

Health and Nutrition Commitment

We work across our four strategic business groups to transform food through an offering of products, services, solutions, and technology built on health and nutrition criteria grounded in scientific consensus, to contribute to the well-being of those who consume our brands and our clients' brands. Through research, innovation, and development, we aim to give consumers the ability to make choices suited to their needs and lifestyles, promoting an appropriate balance – including indulgence – and contributing to the well-being of our clients and consumers. Our strategic lines of action include:

- Prioritizing the development of technologies, products, and/or ingredients that reduce critical nutrients in our packaged-food portfolio – reformulating saturated fats, sodium, and sugar.
- Driving the progressive elimination of synthetic antioxidants through technologies, products, and/or ingredients in the fats and bakery categories.
- Promoting the standardized inclusion of essential nutrients across our portfolio of oils, spreads, and baked goods, prioritizing those in deficit: vitamins A, D, and E; iron; and omega-3 and omega-9 fatty acids.

Packaging Commitment

Our commitment is that 100% of our packaging will be designed to be recycled, reused, or composted by 2030, so that it can be utilized or incorporated into a local production cycle, minimizing the possibility of ending up in a landfill or a body of water.

R&D – Packaging Innovation and Development:

The Corporate Packaging Committee is responsible for mobilizing the actions needed to meet our packaging-sustainability commitments and targets. It meets quarterly and is led by the Innovation and Development and Sustainability teams, with an extended team including Integrated Management Systems and Environment, IT, Procurement, and the business units. Through our open-innovation initiative, - **the Albora Innovation Fund** maintains a permanently open Sustainable Packaging challenge to collaborate with startups that help us advance eco-design in packaging.

Pillars	Programs and workstreams
Reduce	• Reduction of packaging component weight and/or volume without compromising product quality and safety. Elimination of non-essential packaging, with a focus on single-use plastics.* • Reuse of packaging, with a focus on secondary and tertiary packaging. ** • Prioritization of bulk deliveries when technically and economically viable.
Rethink	• Prioritization of mono-material structures. • Preference for the use of recycled, renewable sourced, certified raw materials. • Prioritization of materials with locally
Take responsibility	• Investment in strengthening the collection and recovery chains of our packaging through post-consumer collectives. Raising awareness among our consumers and clients regarding proper packaging management.

**Under a review of current local regulations, our packaging is not classified as "single-use plastics."*

***Although current applicable regulations prevent us from reusing packaging for marketing oils, we actively seek alternatives to enable the reuse of secondary and tertiary packaging (without direct food contact) and participate in the review of regulations governing the food industry.*

Responsible Advertising Commitment

Through the Corporate Advertising Committee established in 2022, we conduct a comprehensive, multidisciplinary review of content creation and commercial communication for our products. This Committee, composed of representatives from Legal, Regulatory, Sustainability, and the Business Units, ensures compliance with our high internal-process standards.

We participate in the **Responsible Advertising Footprint**, an initiative promoted by Colombia's National Association of Advertisers (ANDA), developed with Deloitte and supported by UN Women, to evaluate, measure, and align marketing strategies with ethics, respect for consumer rights, and sustainable development. This tool assesses good practices across eight key areas –including regulatory compliance, sustainability, appropriate gender representation (SDG 5), responsible consumption (SDG 12), and the protection of minors– aiming to mitigate risk, foster sector self-regulation, and build a more mature, conscious advertising industry committed to social well-being. We currently hold certification confirming that our processes meet the required high standards.

Product Labeling Commitment

We recognize our great responsibility to properly inform our consumers about the products they use so they can make informed consumption decisions. Accordingly, and in accordance with the specific product-information legislation applicable in each country where we operate and export, our products intended for end consumers carry general and nutritional labeling information, while products intended for food-service and industrial use carry the general labeling information necessary for their proper identification.

Social Development Programs

We reaffirm our commitment to the well-being of the communities where we operate, understanding that our impact extends beyond our plants to the territories with which we interact directly and indirectly. Our approach starts with active listening and a deep understanding of local realities, allowing us to design long-term initiatives together with strategic partners that help us fulfill our higher purpose of nurturing a better tomorrow.

To bring this commitment to life, we use the 3E Model, a territorial intervention system that builds people's capacities as the foundation for progress, starting with education as the base that enables pathways to decent employment and income generation.

Target audiences:

- Children and adolescents: Strengthening their education and development environment.
- Youth in vulnerable situations: Facilitating access to their first formal job.
- Women and families: Boosting their economic autonomy.

Integrated Action Lines

- Education: Develops technical, human, and life-project skills.
- Employability: Facilitates access to certified training and decent work through dual-training models and strategic alliances (such as with SENA and partner companies).
- Entrepreneurship: Supports the creation and strengthening of family businesses to generate sustainable income.

Differentiating Principles of the 3E's

This system operates in an interconnected manner, allowing everyone to progressively navigate different pathways according to their unique context, guided by three governing principles:

1. Depth over mass reach: Prioritizing real, individual transformation of people over sheer scale.
2. High local impact: Based on proximity, knowledge of the territory, and coordinated work.
3. Sustainability: Ensuring continuity, follow-up, and lasting change.

Social mobilization tools:

We view social investment not as an isolated philanthropic act, but as a conscious decision to generate long-term value. To drive these projects and initiatives, we utilize three key tools:

- Corporate volunteering: Channels our employees' talent, knowledge, and solidarity toward priority communities.
- Strategic donations: Committed to zero food loss and waste, we build alliances to give a second chance to short-dated or low-turnover products, and we support social initiatives through cash, inkind, or product contributions.
- Impact projects: We create growth opportunities aligned with our organizational principles, ensuring economic, environmental, and social criteria that add real value to the community.



POLICY **GUIDELINES**

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