



Alianza  
Team



25  
YEARS  
- as allies -

# Sustainability Impact Report 2024

Nurturing a Better Tomorrow





# Sustainability Impact Report 2024

Nurturing a Better Tomorrow

| GRI 2-5 |

This Sustainability Impact Report 2024 was prepared under the modality and in accordance with the standards of the Global Reporting Initiative (GRI) and its sectoral standard GRI 13 - Agriculture, Aquaculture and Fisheries. It has been submitted to the validation of the firm **BDO Audit SAS BIC**, whose independent verification report is detailed in the annexes section, guaranteeing the transparency, quality and comprehensiveness of the information presented.

We have also included the material indicators proposed by the Sustainability Accounting Standards Board (SASB) for the agricultural food industry, processed food and food retailers and distributors and we have also followed the International Financial Reporting Standards (IFRS) in its guide S2.

The layout of this document, as well as the 2023 Report, was done by **PuntoAparte Editores**.

# Contents

1

## Who we are

➤ Pg. 4

### President's Message

➤ Pg. 5

### Our presence and Organization

➤ Pg. 6

### Action framework and businesses

➤ Pg. 12

### Context, Materiality and Economic Value

➤ Pg. 14

2

## Empowering Talent

➤ Pg. 18

### Empowering Talent

➤ Pg. 19

### Organizational Culture and Talent Development

➤ Pg. 20

### Well-being, Health and Workplace Balance

➤ Pg. 24

### Development of our communities and allies

➤ Pg. 29

3

## Allies from the Origin

➤ Pg. 31

### Allies from the origin

➤ Pg. 32

### Responsible production

➤ Pg. 33

### Innovative Transformation

➤ Pg. 39

### Conscious evolution

➤ Pg. 49

4

## Generators of Prosperity

➤ Pg. 52

### Generators of prosperity

➤ Pg. 53

### Positively Impacting Society

➤ Pg. 54

### Transparency and Corporate Ethics

➤ Pg. 61

### Employment Generation and Opportunities

➤ Pg. 63

### Open Innovation

➤ Pg. 65

5

## Annexes

➤ Pg. 67

### Annex 1. Limited Assurance Letter

➤ Pg. 68

### Annex 2. Employee Diversity

➤ Pg. 70

### Annex 3. Supply chain management

➤ Pg. 71

### Annex 4. TCFD / IFRS S2 Alignment Index

➤ Pg. 72

### Annex 5. Strategic Allies Social Development Programs

➤ Pg. 74

### Annex 6. GRI Table

➤ Pg. 75





# Who we are

**President's Message**

▶ Pg. 5

**Our presence and Organization**

▶ Pg. 6

**Action framework and businesses**

▶ Pg. 12

**Context, Materiality and  
Economic Value**

▶ Pg. 14





# President's Message

GRI 2-6; 2-22



**Luis Alberto Botero B.**  
Alianza Team® President & CEO

*"At Alianza Team, we have been building a history of innovation, sustainability, talent development and global growth for more than 25 years, always under our philosophy of **Stronger as Allies**. Today we continue to evolve with a clear vision of the future, understanding the challenges of our environment and the opportunities that allow us to generate a positive impact.*

*From our U.S. facility expansion, to our commitment to corporate decarbonization, every step we take reaffirms our purpose to **nurture a better tomorrow**. This report reflects how we continue to move forward with responsibility, global vision and a focus on sustainable growth.*

*By being allies, we build a more sustainable future."*

[See video](#)







# Our presence and Organization

| GRI 2-1; 2-7; 2-8; 2-30; T1 |

At Alianza Team, we are guided by a higher purpose: to nurture a better tomorrow. This commitment is materialized in concrete actions that generate positive impact for people, the planet and our businesses and allies throughout the value chain. Based on three fundamental pillars: Empowering Talent, Allies from the Origin and Generators of Prosperity, we comply with our corporate and sustainability strategy.

This report presents the main advances and results in sustainability during 2024, supported by quantitative data that demonstrate our impact and commitment.

With more than 78 years of experience in the companies that formed Alianza Team, we celebrate that in these 25 years of the Alliance's existence we have transformed ourselves. We have gone from being a Colombian company focused on oils and margarines for home consumption to a company where science and technology applied to lipids and bakery products make a difference in various industries and product categories. Our growth levers are innovation, sustainability and, of course, our talent.







Our presence and Organization

- Men
- Women
- <30 years
- 30-50 years
- >50 years
- A Science network
- B Investments
- C Facilities



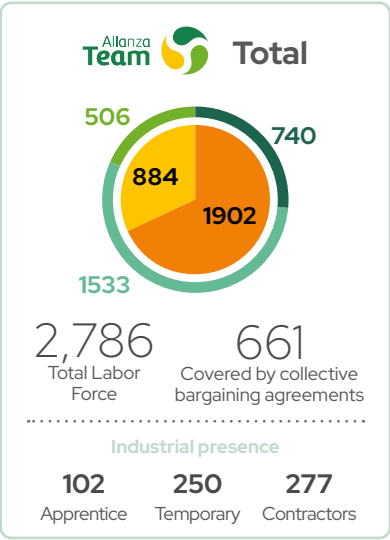
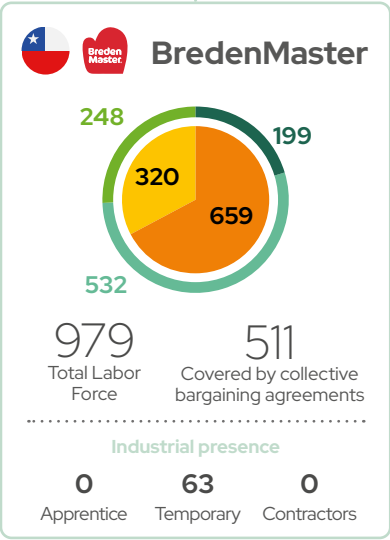
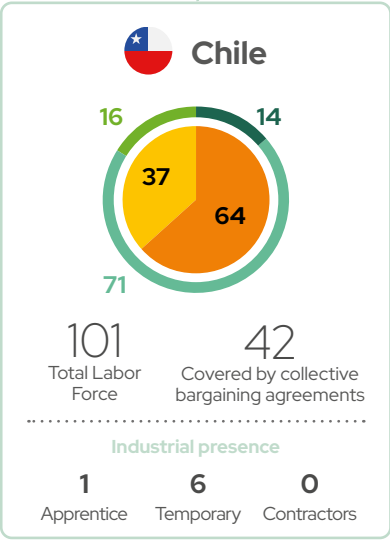
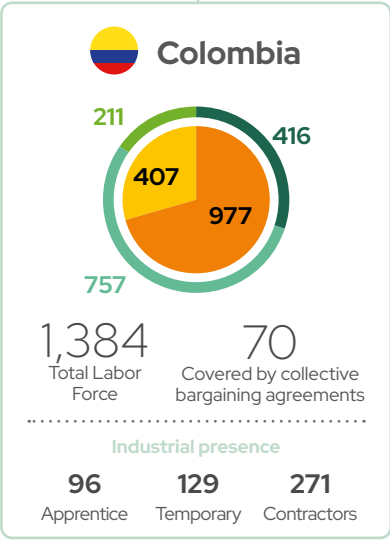
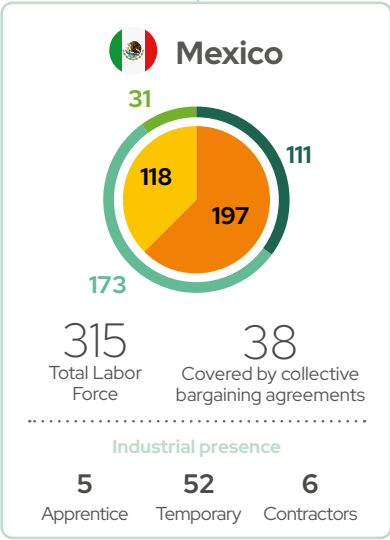
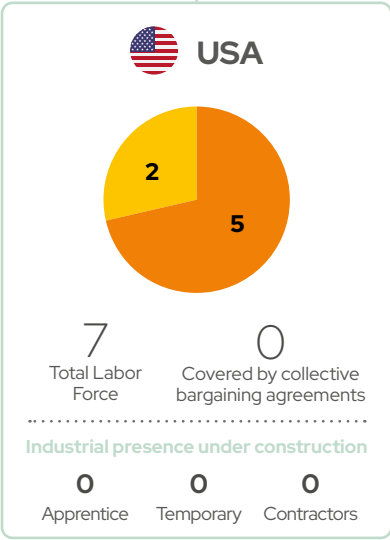
1,103  
Administrative



224  
Commercial



1,459  
Operative



\* 2,529 employees hired under indefinite-term contracts and 250 under fixed-term contracts.  
\* Union representation has maintained a stable trend, with variations derived from gradual disaffiliations.





We have grown through the power of partnerships to transform lives and create sustainable impact. Each achievement reflects the shared effort with our people, clients, suppliers, and communities, who have been the driving force behind our progress.

Discover our journey:

1999



The Birth of Alianza Team

Six leading lipid companies in Colombia, with more than 50 years of experience, came together to create a company focused on generating prosperity and development with a long-term outlook.

2006



Multinational Expansion

**Chile welcomes us:** Alianza Team acquires the Maipú plant from Nestlé Chile, marking our first step toward internationalization.

2010



A New Vision

**Luis Alberto Botero** takes over as President of Alianza Team, bringing with him vast experience and a clear vision to lead Alianza Team toward sustainable growth and greater impact.

2007



Acquisition and Growth in Mexico

**A new acquisition:** Through a strategic alliance, we acquired a plant in **Morelia, Mexico**, expanding our production capacity and strengthening our presence in the region.

2012



Exploring New Frontiers

We began our journey in exports with the launch of our oil **Super Fry** in **Panama**, marking a milestone in our global growth strategy.

2013



Technological Innovation

**World-class refinery:** Developed in **Chile**, it is the most modern physical refinery in South America—recognized for its efficiency and sustainability in the fats and oils industry.

2016



Commitment to Sustainability

We declared sustainability as a strategic imperative, engaging the entire organization and setting concrete goals.

2015



Internationalization Plan and Exploring New Horizons

We acquired **BredenMaster**, the largest frozen bakery company in Latin America, establishing ourselves as leaders in this category.





2023

RSPO Certification

We partnered with other allies in Colombia’s first certification process, supporting **41 independent palm** growers in certifying small palm producers.

Awards

**SURA– Training and Development:** We earned first place in the category thanks to talent management at our Bogotá plant.



PREAD Recognition

The Bogotá plant was recognized for **15 consecutive years** with the PREAD Award for environmental excellence in the district.

Solar Power Plant in Buga

In partnership with Celsia, we installed over **10,000 solar panels**, generating 30% of the plant’s energy.

Renewable Energies

Our plants in Colombia and Chile operate **with 100% renewable energy**.

2022

Impactful Nutritional Research

We developed the second Colombian Study of Nutritional Profiles (**COPEN**), a study analyzing how Colombians eat. Made in collaboration with:



2021

Sustainable Production

The BredenMaster plant in Chile began operations with 100% renewable energy.

2019

Brand Identity Renewal

We changed our commercial name from Team Foods to Alianza Team, consolidating an emerging corporate vision.

Global Innovation

We created Albora, a private equity fund that invests in startups in:

- Colombia
- Europe
- Singapore
- California

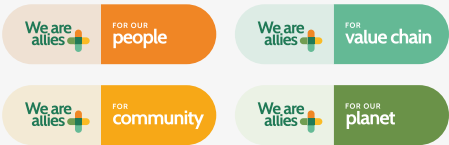
2020

Social Commitment

We redefined our social impact strategy and launched new social programs in communities near our plants in Colombia.

Vision 2030

We defined commitments in four strategic areas:



2018

Sustainable Performance Measurement

We began measuring ourselves through the S&P Global Corporate Sustainability Assessment (CSA), establishing benchmarks within the food industry.



2017

Innovation and Transparency

We published our first sustainability report, externally validated, reaffirming our commitment to transparency.





2024

Global Sustainability

For the first time, we were included in the S&P **Global Sustainability Yearbook**, 7 years ahead of our goal, ranking #13 in the food industry.

S&P Global

Leadership Recognition

Our President and CEO, **Luis Alberto Botero**, was recognized as Best Business Leader in the Portafolio Awards.

Alianza Team USA Plant

We solidified our global expansion and presence with the start of construction of our blending station in **North Carolina, USA**— a milestone that opens a world of possibilities and drives us to dream big.

Outstanding Award

**Team Caribe – International Business:** We earned 1st place in the awards for the Most Innovative Company thanks to our project: SuperFry in a cup.



Entrepreneurial Families

We have strengthened our social program through strategic alliances to support entrepreneurship. In Barranquilla, 50 women certified by SENA generated over \$80 million COP in sales through Sabor Bajero. In Buga, participants made \$12,550,000 COP in sales at fairs, employed 4 people, and reached total revenues of \$57,200,000 COP. In Bogotá, 29 women in vulnerable conditions achieved sales of \$7,627,900 COP at the Entrepreneurship Fair, showcasing the positive impact of our initiatives.

We strengthened our **social programs**, generating a positive impact in our communities:



Building Future

In Barranquilla, we started the third cohort with Andrea García, the first woman in technical training for Industrial Machinery.

In Buga, we graduated 25 people, with over 80% already employed and 60% of direct team members being promoted.

In Bogotá, 9 young people are in the final stage of technical training and 4 graduates entered the job market this year.

Childhood with Well-being

In Barranquilla, we held a day focused on nutrition and physical activity, benefiting 50 children and their families in partnership with Sodexo.

In Buga, a teenager from the "Comedor de Balboa" can now take a step forward thanks to technical training and employability support through the "Building the Future" program.

In Bogotá, we supported the comprehensive development of 110 young children from ICBF-homes.



With gratitude for what we've achieved and hope for the future, we reaffirm that stronger as allies, and we will continue

**nurturing a better tomorrow.**



We transformed a waste site in Maipú, Chile into the "Plaza de los sueños."

Thanks to the joint efforts of our volunteers, the municipality of Maipú, and local residents, we turned this area into a playground and recreation space for children, with swings, climbing structures, and green areas.





Configured into four strategic business groups that solve problems in different industries, we reach millions of homes and points of sale in 19 countries to meet the expectations of our customers and consumers. We will continue to work with passion, courage, transparency and consistency to nurture a better tomorrow.

In addition to the talent of the Alianza Team People and sustainability, innovation is the third lever of business growth and a fundamental part of the organization's DNA since its foundation. With a highly specialized team of more than 84 employees with master's degrees and 5 PhDs, we work to offer our customers and consumers relevant solutions to their needs. We rely internationally on our **Global Science Network**, where we accelerate the knowledge necessary to advance research and innovation projects through specialized collaboration with global experts. We currently have the support of 22 institutions, including universities and specialized organizations, in 7 countries, covering research areas in more than 16 topics. To date we have 22 patent families, 46 granted and 31 pending, and an investment during the year in innovation, research and development capabilities of 2.04% of sales.

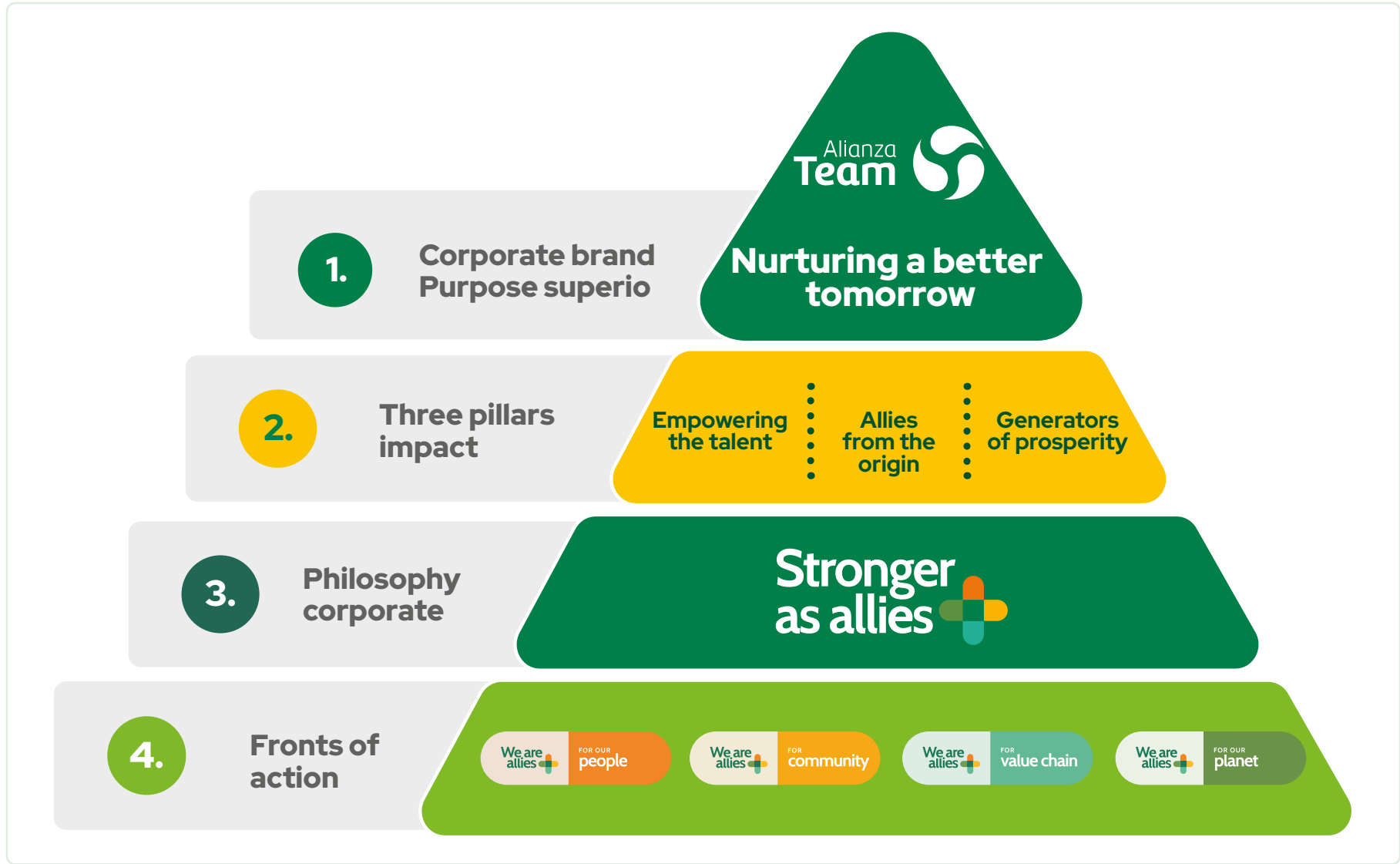






# Action framework and businesses

GRI 2-9; 2-23; 2-24



Our action framework defines our corporate actions, starting from the higher purpose to the different action fronts that are worked on in all processes. This action framework, together with [Alianza Team's Policy Guidelines](#), explains our main directives, guidelines and commitments. In other words, what can be expected from us and how we do it. Specifically, the corporate philosophy of **Stronger as Allies** represents a very powerful commitment to openness, collaboration and learning so that we can achieve more and better results over time hand in hand with allies such as clients, suppliers, academia, NGOs and others. As a global organization, we also recognize the importance of aligning ourselves with the United Nations Sustainable Development Agenda, contributing directly and indirectly to 39 of the 169 specific targets of the Sustainable Development Goals.

In these 25 years of history, we have built an outstanding reputation, where trust, transparency and long-term vision have allowed us to close this year accompanying more than 467 brands in different industries around the world. We served more than 16,400 points of sale in our food service & bakery businesses, and directly reached customers and consumers in more than 19 countries.



Our presence and positioning have grown exponentially in the digital ecosystem, achieving **75.5K** followers in our digital community, with sustained growth in reach and visibility. In addition, we increased our media visibility by **33%** compared to 2023, achieving **290 mentions in key media in Colombia**, ensuring strategic coverage that strengthens our corporate reputation and reinforces the trust of our stakeholders.

Guided by our higher purpose of nurturing a better tomorrow, and with the constant support of our shareholders and Board of Directors, we are proud to share that for the second consecutive year we are part of S&P Global's Sustainability Yearbook, a recognition of our consistency, coherence and determination to develop and strengthen the necessary capabilities to be one of the most sustainable companies in the world in the food industry.

We are ranked in the **96th percentile** of the global industry, we are the **5th company with the best performance in sustainability in Latin America**, and in the countries where we have a manufacturing presence we are in the **TOP 3** in ranking by results. We will continue working to remain a leader in sustainability in the global industry, aligning our processes, practices and policies to the highest standards and best practices in the industry.

Additionally, during 2024, we consolidated our leadership with important distinctions that reflect our continuous effort to nurture a better tomorrow:



**Best Business Leader** - Portafolio Awards 2024, awarded to our President, **Luis Alberto Botero**, for his transformational leadership and strategic vision.



**Most Innovative Company** - Simon Bolivar 2024 Awards, highlighting the impact of the **Logi Spread Team Caribe** project, which reinforces our commitment to innovation in the industry.



**#16 most innovative company in Colombia** - ANDI 2024 Innovation Ranking.



**#2 in the category of inventors** - ANDI Innovation Ranking 2024.



**#6 in open innovation** - 100 Open Startups 2024.

These achievements reflect our commitment to excellence and business transformation, reaffirming our commitment to generate value in the environment.







# Context, Materiality and Economic Value

| GRI 2-25; 2-29; 3-1; 3-2; 3-3; 201-1; T19; T20; T23 |

In 2024, the macroeconomic context was marked by contrasts, uncertainty and significant challenges, both at the national and household levels. In this scenario, we remained faithful to our growth pillars: innovating products, expanding our international presence, and investing in human capital and sustainability. Thanks to solid management and the commitment of our employees, we continued to strengthen our profitability and long-term growth.

In our base 100 sales and EBITDA ratios that we started measuring since 2011, we highlight that we have grown 3.81 times our sales and 8.12 times EBITDA in this time range. Separating by operations, the trend has also been very favorable in general, highlighting a 6x EBITDA growth in Colombia and 11x in Mexico.

In terms of short- and medium-term risks, we identify with those reported by the World Economic Forum, especially extreme weather events and geopolitical tensions, which have a significant impact on the agribusiness on which we





are highly dependent. However, we also see significant opportunities in these events, and additionally, in technological innovation and strategic collaboration throughout our value chain, because we know that we are **stronger as allies**. The following is a brief summary of the main risks and opportunities for our operation.

We identified seven emerging risks this year, which we are carefully monitoring to take the necessary measures and controls at the appropriate times. For more detail on how we are addressing the causes and potential consequences of human talent shortages, demographic and sociopolitical changes, cyber vulnerability, changes in value chains, changes in people's consumption habits, and natural resource scarcity, see the Corporate Risk Report 2024.

Taking into account other trends relevant to our business such as the increased focus on affordability, food safety and sustainability, we conducted a complete update of our corporate double materiality for 2025 with *Myzelio*, an external partner. From the list of all issues identified by the external referencing, we selected the most relevant ones to consult with internal and external stakeholders, conducting workshops through which we were able to identify the combined effects of risks and opportunities aligned with CSRD recommendations and other international frameworks. We then complemented the analysis with validation sessions, one-on-one interviews and final adjustments. This result is articulated with the corporate risk management process as a relevant context update input.



Main Risks

- 1 **Extreme Weather Events:** Droughts, floods and unpredictable rainfall patterns threaten agriculture and water availability. This would have the potential to generate high volatility in the prices of our raw materials and significantly affect their availability, among others.
- 2 **Geopolitical and Goeconomic Tensions:** Protectionism and global tensions can disrupt supply chains and access to export markets.
- 3 **Social and Political Instability:** Polarization and inequality can affect stability and business operations.
- 4 **Disinformation and Polarization:** Misinformation can damage business reputation and decision making.
- 5 **Inflation and Economic Crisis:** Inflation and economic crises affect costs, logistics, labor and demand.



Main Opportunities

- 1 **Sustainable and Resilient Agriculture:** The demand for responsible food drives the adoption of sustainable and climate resilient practices. In this particular aspect, we have gone deeper through the implementation of our regenerative agriculture framework in the chain.
- 2 **Innovation and Technology:** Technology can increase productivity, efficiency and resilience in the supply chain. In recent years we have safely and ethically incorporated artificial intelligence, automation, nanotechnology and green technologies to achieve significant savings in time, process and accuracy of results.
- 3 **Responsible Sourcing and Traceability:** The demand for transparency drives responsible sourcing and traceability systems. With the implementation of our Responsible Sourcing Strategy more than five years ago, we have consolidated a strong monitoring and verification capability that allows us to mitigate risks in a timely manner, representing an advantage for our businesses.
- 4 **Collaboration and Strategic Alliances:** Cross-sector collaboration is key to addressing challenges, accessing markets and developing solutions. Aligned with our corporate philosophy of *stronger as allies*, we precisely promote collaboration with global experts, customers, suppliers, authorities and other allies because we know that together we can achieve more and better results for the ambitious goals we have set.
- 5 **Local and Regional Markets:** Strengthening local markets reduces dependence on global supply chains and increases resilience. As part of our commitment to internationalization, we have spent the last ten years strengthening our capacity to act locally in different countries precisely to strengthen our presence and provide a better service to our customers and consumers.

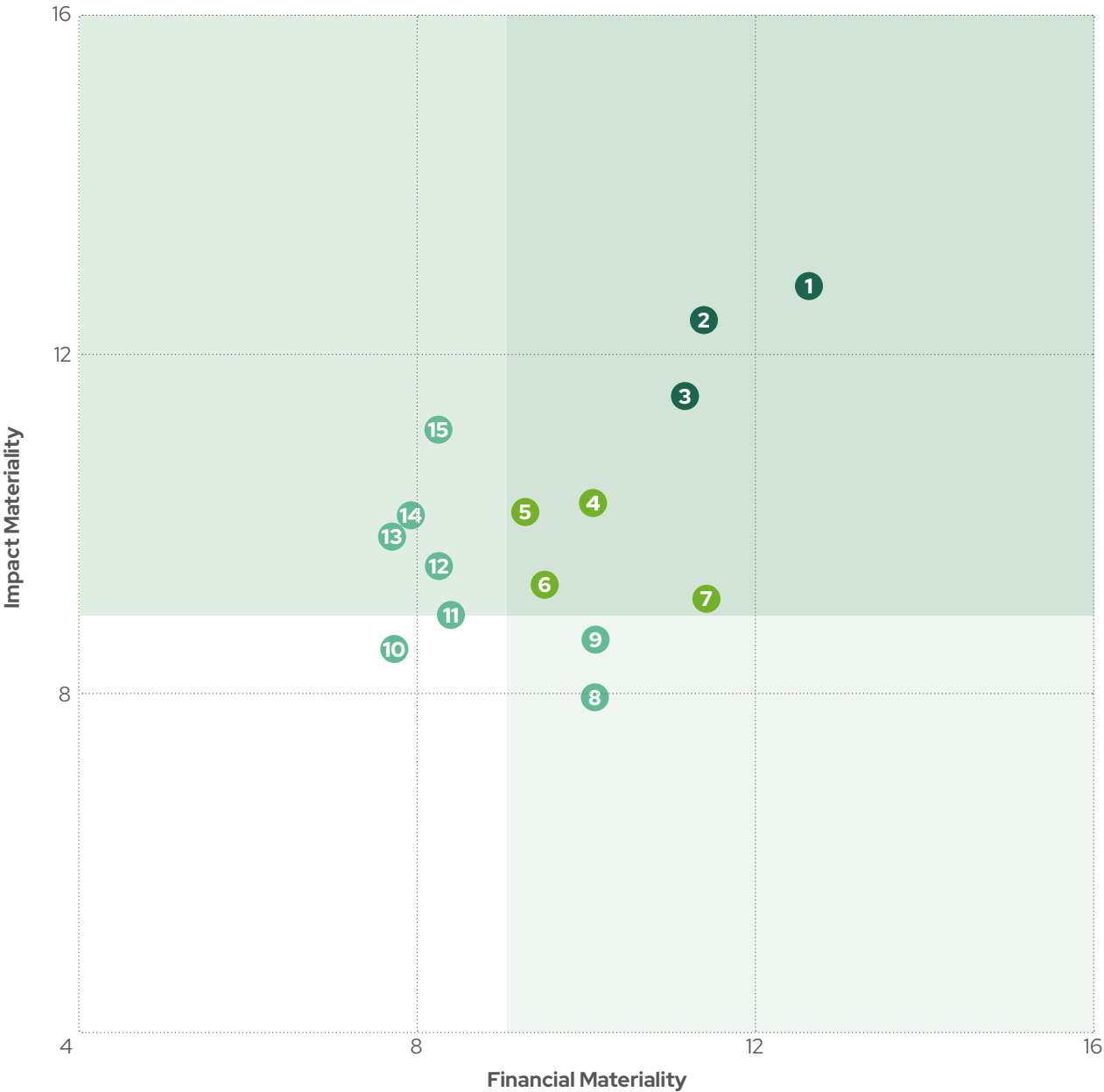




We highlight the alignment of this result with the priorities for the food industry identified in S&P Global's Sustainability Yearbook 2025, where a continuity of the priorities identified in the 2022 update is evident. Pressures from climate change and increased expectations for assurance and mitigation of negative environmental and social impacts in supply chains represent both risks and opportunities for our businesses. A cross-cutting approach to human rights throughout the supply chain, labor practices in line with international standards and frameworks, and a constant search for optimization and efficiency in processes to reduce losses and waste (both in food and other resources) is what has characterized our actions, reinforcing our commitment in recent years with the implementation of the Responsible Sourcing Strategy and the Climate Strategy. Additionally, geopolitical and socioeconomic issues increased in relevance compared to the previous materiality analysis, due to their potential financial effects for the organization; we manage this through a robust financial risk management capacity, diversification of our businesses and supply chains, among others.

Committed to continuing to solve our customers' challenges, improving the value we offer them with the highest quality and reliability, we will maintain innovation, efficiency and sustainability as fundamental pillars in our decision making and operations.

Alianza Team Double Materiality



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



Top 5 Topics	Context	Goals	Target year
Carbon footprint and renewable solutions (mitigation)	Climate change mitigation and its effects are the greatest risks and opportunities due to our dependence on agribusiness. Reducing our footprint and promoting renewable solutions will allow us to capture market opportunities, stay ahead of regulations, and mitigate disruptions in our supply chain.	46% reduction in Scope 1 and 2 emissions (base year 2019).	2030
		30% reduction in Scope 3 emissions from agriculture (base year 2021).	2030
		*Pending validation by SBTi for both Scope 1 and 2 emissions.	
Competitive and responsible procurement	Our greatest exposure to risk is in the upstream supply chain. Therefore, we must secure and monitor all aspects of our sourcing, including logistics. Competitiveness, reliability, sustainability and transparency are crucial for our businesses and customers.	100% traceability to origin (palm and soy).	2025
		100% <u>deforestation-free</u> (palm and soy).	2025
		Compliance with declared commitments in 100% of our prioritized chains.	2030
Water use and management in the value chain	We are working internally and with our suppliers to optimize water use and conserve local watersheds, prioritizing areas with high or moderate water stress, as this is a fundamental resource in our supply chain.	Identification and assessment of major water risks and implementation of management measures where necessary.	2025
		Reduce the amount of water withdrawn per packed ton by 15% for all operations.	2030
		Implementation of good practices of regenerative agriculture that contribute to improved water use.	2030
Quality, safety and opportunity in products, processes and information	The company's trust and reputation is based on high standards of security and quality, which is expected by customers and consumers. Information and its proper management are important in the face of growing cyber risks, and the relevant processes and controls maintain the trust of our allies.	Manage food losses* at each stage of supply assessed. *Target to be defined	
		0 days without invoicing in all group companies due to incidents associated with cybersecurity.	2025
Geopolitical & socioeconomic risk	Our dependence on global supply chains and our international expansion expose us to emerging geopolitical risks. Our political neutrality and adaptability to the local context are key advantages for continued profitable growth, developing trusted, long-term relationships with a variety of local partners to strengthen the resilience of our businesses and supply chains.	Strengthen our Integrated Risk Management System's external context analysis methodology to anticipate possible impacts and develop opportunities in a dynamic global environment.	2025





# Empowering Talent

Empowering Talent

▶ Pg. 19

Organizational Culture  
and Talent Development

▶ Pg. 20

Well-being, Health and  
Workplace Balance

▶ Pg. 24

Development of our  
communities and allies

▶ Pg. 29



# Empowering Talent

Since the beginning of the Alliance, people have been at the center; people's talent has become one of the determining variables for business competitiveness. We believe in the power of individual skills and we are committed to fostering their full development through powerful and constant conversations, where passion, entrepreneurial spirit, sense of belonging, agility and flexibility are some of the attributes that characterize Alianza Team People. We provide a set of tools that not only drive personal and professional growth, but also nurture well-being, empowering each person to transcend their own limitations. Talent is a clear example of how the whole is much greater than the sum of its parts; 2,779 people dedicating the best of themselves to achieve the ambitious results we set for ourselves, to exceed goals and expectations, and together, continue to *nurture a better tomorrow* in all the areas where we reach directly and indirectly, leaving a positive footprint under our corporate philosophy of *stronger as allies*.

Our impact is achieved through three fundamental pillars, where we strive to create a safe and productive environment where each individual feels valued, supported and empowered to reach their full potential:



Organizational Culture and Talent Development



Well-being, Health and Workplace Balance



Development of Our Communities and Allies







# Organizational Culture and Talent Development

GRI 404-2; 404-3; T6; T7



SDG 4.3; 4.4; 4.7; 8.2; 8.5; 9.2; 9.4; 10.2; 10.3

We cultivate a diverse and inclusive environment where individuality is valued and respected within the framework of respect and promotion of human rights. Through open and constructive dialogue, we encourage a collaborative, creative and innovative work space. In addition, we implement development programs that enhance the talent and professional skills of our employees. In this context, empowering people's talent and building their loyalty is a fundamental strategy for mitigating risks and capturing opportunities. A solid organizational culture that prioritizes the well-being and comprehensive development of our employees not only fosters a positive and productive work environment, but also strengthens our ability to face challenges and adapt to changes. By investing in the professional and personal growth of our employees, we can cultivate a highly skilled, motivated, and committed team capable of driving innovation, improving efficiency, and ensuring quality throughout our value chain.

The annual **Talent Agenda** that is deployed throughout the organization works under the premise of *believe, create and grow*. The model is based on a 70% that corresponds to personal empowerment and the remaining 30% is based on the organization's support through tools, programs and additional support. The Talent Agenda as the main framework of the development model is based on the definition of Individual Development Plans (IDP) where employees set challenges for

their personal and professional development related to the challenges of the business. In 2024 we achieved the definition of IDPs for 100% of the target population within the company, 218 people more than the previous year for a total of 2,059 IDP's approved to advance in their analysis and monitoring throughout the year. Additionally, this exercise is complemented with 180° competency evaluations between leader and employee, and as a pilot we had the option of taking it to 360° by inviting peers and other leaders to participate. This pilot was used by 20% of the people for the cycle that closed in 2024.



Across the company, constant powerful conversations along with coaching, participation in Schools, workshops and complementary training, accompany the Alianza Team talent growth spaces and contribute to the organizations' efforts to

strengthen the culture of self-development. In 2023 we began to measure the impact of the projects and initiatives proposed by employees and, during 2024, the projects associated with the IDP's in Colombia generated consolidated efficiencies of COP \$11,500 million for the operation. Quantifying these benefits has allowed us to continue consolidating initiatives and strengthening cross-cutting capabilities that contribute to the long-term competitiveness of our businesses.

The Leadership School, as one of the most important organizational programs in this area, had 86 new leaders in 2024, with a total participation of 563 employees and 51 social leaders. Comprised of four levels, in 2024, 145 people advanced to the second and fourth levels. The focus for 2025 remains on promoting courageous and effective conversations to continue nurturing and enhancing the continuous development of employees, consolidating an organizational culture focused on growth and impact, covering all the countries where we operate.

In addition, through various courses and training programs focused on development, strategic support, and wellness, a total of 53,531 hours of training and education were provided at the corporate level. Some examples of training initiatives are *EducaTeam*, *EmpoderaTeam* and *LideraTeam*, activities designed to help complete formal education cycles, soft skills development and leadership, respectively.

**EducaTeam****LideraTeam****EmpoderaTeam**

Another fundamental element of our organizational culture is innovation as an enabler of growth. We know that an innovative mindset in any role will enable better change management with greater flexibility, agility and adaptation. Combined with constant training in self-awareness and a global perspective, through webinars, courses, conferences and specialized workshops, we positively impact personal and organizational development under this integrated perspective. [ReINNventar](#) as a program to recognize the innovative culture of our employees has allowed us to reaffirm this capacity since its launch in 2019.

With an investment of COP \$ 64,500,000 during the year, 35 projects were accompanied (28 in Colombia, 6 in Mexico and 1 in Chile) with the participation of 43 employees. Of these, 9 projects were finalists in two categories: incremental and disruptive innovation. The different projects covered topics related to logistics, artificial intelligence for production processes, circular models, product reformulations with impacts at the nutritional level but also in operational efficiencies, community development, and commercial capabilities, among others. Several of these projects are even part of the projects associated with the employees' IDPs, evidencing the positive synergy created by the corporate development system. In the final round of presentations, which was streamed online, more than 600 employees from all operations joined to continue to be inspired by success stories to continue innovating in their daily work.

We would like to highlight that the Logispread project, one of this year's finalist projects, was also nominated and selected for the award in the [Business Merit innovation](#) category by the Simón Bolívar University in Barranquilla, Colombia. This project also allowed us to be recognized as the second most innovative company in the category of inventors, and #16 of the most innovative companies [in the general ranking of ANDI](#) in Colombia.

These awards highlight the great capacity of articulation of the entire team that managed to develop a technology for margarine that allows it to maintain its stability without refrigeration and resist up to 33°C without separating or losing its texture, making it the first margarine on the market with these conditions.

In addition to the above organizational efforts, to ensure that we have the necessary talent for the future, we have a talent management model that we call apprenticeship, specially designed to accompany -from constant performance measurement and evaluation- the talent required to meet the strategic objectives of the organization. This is complemented with talent discussions, in which the performance of all employees is reviewed, key positions are identified and the key talents we have today are identified. Then, multiple actions are implemented -such as training, coaching and the design of salary and non-financial incentive systems, among others- to ensure that both the talents and their teams have the necessary tools to achieve their objectives. The result of these efforts allows us to keep our talent pipeline up to date, which are those people who are identified as key enablers of the organization's objectives. To date we have a pipeline of 463 talents of which 55% are successors of key positions, representing an increase of more than double since 2020.

As an impact of all efforts related to organizational development and culture, we maintained stable productivity per person compared to 2023, highlighting that in the last seven years this has increased by more than 80%. Of the total vacancies available, 76% were filled with internal talent, demonstrating the effectiveness in preparing talent to face new opportunities and challenges as they arise, meeting the goal of at least 75%. Specifically regarding the succession of key positions, 76% of these vacancies were filled with internal talent, in line with the general indicator.



**Cynthia Vargas Alfaro**Industrial Safety Leader  
Chile

"Since joining **Alianza Team** in 2019 as an SST intern, I have gained valuable knowledge and experiences that have driven my **professional growth**. I am grateful for the support I received during a challenging time, which demonstrated the **company's genuine concern for my well-being**. Even in my absence, I felt part of the organization, and upon my return, I was warmly welcomed, reinforcing my **sense of belonging**. My colleagues have become like family, showing that Alianza Team is always there to **provide support during difficult times**. I am confident that, with the backing of this company, I can achieve any goal I set for my future."

**José Alcantara**Physical Refinery Technician  
Mexico

"I started at **Alianza Team** in 2011 as an operator. Although I aspired to a position in maintenance, there were no openings, so I resigned in March 2012 due to a relocation. However, I returned in July 2012 at my **leader's request**, as he believed in my potential.

In 2014, I worked as a **refinery technician** and was assigned to a critical process, later being sent to Colombia **for training—an** opportunity that allowed me to grow and gain new knowledge. My proactive attitude and willingness to learn led me to new roles and **continuous growth**, always motivated by my leader.

Alianza Team has provided me with both **economic stability and professional growth**. My next goal is to complete my degree and inspire my colleagues to always give their best and **overcome any challenges**."

**Mariel Saavedra G.**Physicochemical Leader  
Mexico

"When I joined **Alianza Team** in 2018 as a Research & Development intern, I had doubts since my goal was to work in Quality. However, that opportunity made me **fall in love with what I was doing** while learning along the way. I started exploring different areas, and in January 2019, I became a Junior Laboratory Analyst. My dedication and curiosity led me to become an **Instrumental Analyst in 2020**, and by 2021, I was promoted to Senior, where I began leading processes and collaborating more closely with other areas.

I always **knew that patience and continuous learning** were key to being ready when the time came. My passion for laboratory work led me to become **Physicochemical Leader in 2023**.

Alianza Team has taught me the value of patience and human-centered work—principles I now apply to **empower and support my team's growth**."

**Diego Urrutia**Production Supervisor  
Bogota

"My journey at Alianza Team has been one of **growth and gratitude**, from my beginnings as a Packaging Assistant to my upcoming achievement of graduating as a **Food Engineer**.

It is a privilege to be part of this organization, where every individual matters and **mutual support** drives growth and development.

My advice to those who are just joining the company is to remember that with effort and determination, **any goal is achievable**."



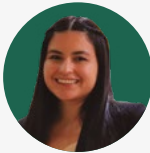
**Richard Gutiérrez**

Warehouse Manager- Barranquilla

"I started at **Alianza Team** nine years ago as a Packaging Line Assistant. My **personal and professional growth** within the organization has been an **enriching and transformative experience**. Throughout my career, I have had the opportunity to face challenges and develop new skills that have helped me grow both professionally and personally.

This journey has been possible thanks to the **Individual Development Plan (IDP)**, a tool that has enabled me to become more flexible, resilient, and creative in overcoming challenges.

I am grateful to Alianza Team for providing me with the tools and support to **achieve my dreams**."



**Catherin Gómez**

Selection Analyst  
Bogota

"During my time at Alianza Team, I transitioned from a Human Talent apprentice to a Selection Analyst, thanks to the constant support of my leaders and the **Individual Development Plan (IDP)**. This has helped me grow professionally and **strengthen my soft skills**.

Additionally, the company's benefits, such as home improvement loans and **educational assistance**, allowed me to have the home of my dreams, with all the renovations I had always wanted, and to pursue a university degree. Now, I am working towards my master's degree.

My message to others is to make the most of the opportunities Alianza Team offers and to **step out of their comfort zone**."



**Andrea Angel**

Financial Risk Manager

"My time at Alianza Team has been essential to my **professional growth**, progressing from Price Risk Coordinator to Financial Risk Manager.

The **Individual Development Plan (IDP)** served as my guide, helping me strengthen my soft skills and **reflect on my vision as a professional**. My leader and the talent team played a key role in this process.

My advice for those looking to grow within the organization is to be **clear about their goals**, stay disciplined, and communicate their **expectations** within the company."



**Jorge Pizarro**

Machinist 3  
BredenMaster

"In January 1999, I joined **BredenMaster** alongside other colleagues. Many moved on, but I stayed because I saw a future in this job that **provided me with stability**. I value the company's focus on personal and professional development, equipping us with the tools to become leaders and strengthen **our skills**.

After nearly 26 years here, I have not only grown professionally but also **achieved significant personal milestones**. Thanks to my hard work, my daughter is now a professional, and I own my home—a reward for everything I have given along **this journey**.

I am an example of commitment, perseverance, and leadership—values that have driven my growth and continue to inspire the **BredenMaster** family."

We also highlight that automating 80% of the stages of the attraction and selection process allows our talent specialized in this process to dedicate their time to strategic tasks. Combining this with the data analysis we have built over time, this analytics allows us to make informed decisions in real time.





# Well-being, Health and Workplace Balance

GRI 401-1; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-9; 403-10; T13



SDG 5.1; 5.5; 8.2; 8.5; 8.8; 10.2; 10.3

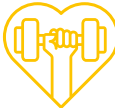
We prioritize the overall well-being of our employees and their families. We care about every dimension of their health -physical, mental and emotional- and their happiness, providing comprehensive support through various initiatives and programs. We have four pillars of holistic wellness: social, physical, financial and emotional, for which we have specific programs in each, benefiting both employees and their families.

We also have different activities for the families of our employees. One example is the Mothers in Business program in Colombia, where 57 women participated in training in sewing techniques and making various decorative items for the home in order to generate additional income opportunities. We invest in traditional benefits such as birth, death, eyeglasses, marriage, retirement, vacations, housing loans, food and others, as well as flexible benefits that can be used for health, gasoline or food vouchers, entertainment and gym subscriptions, among others.



## Social

We encourage participation in cultural and recreational activities and the celebration of special dates based on the role of each employee in society. We have 48 programs benefiting 3,249 people.



## Physical

We promote physical activity and a balanced diet to maintain proper lifestyle habits. We have 32 programs benefiting 1,894 people.



## Financial

It is the well-being achieved by properly managing money, seeking a balance between what we need, have, want and spend. We have 15 programs covering savings, loans, subsidies and insurance, among others, benefiting 1,664 people.



## Emotional

We seek to ensure a balance between personal life and work, including the development of employees and family relationships. We have 35 programs that receive emotional salary, training, and recognition, among others, benefiting 2,021 people.



On the occupational health and safety front, we continue to strengthen our **Health+** strategy from an integrated perspective with its three dimensions:

The first area focuses on prevention, promoting mental health and assessing and controlling psychosocial risks. This is achieved through the *"Accompanying you more"* program, which allows early detection and offers psychological counseling through a telephone counseling line. Based on the results of the psychosocial risk assessments carried out in accordance with the regulatory framework in each country, where a medium-low result was obtained in all operations, we continued working through training and focus groups to address stress and anxiety management, prevention of workplace harassment, improvement of well-being, among others. In Bogota, we also carried out a specific mental health and self-care program led by an external psychologist with the participation of 200 facility employees.

The second area focuses on ensuring a safe work environment. We implement corporate programs for managing findings to identify and correct substandard conditions, thus preventing workplace accidents under the 360° Environments program. Here, we continue with the strategy of not only identifying, but also reporting conditions in the work environment that could generate accidents in order to correct them before they materialize. Compared to the previous year, Mexico increased the reporting of these conditions by 124%, achieving an effective closure of 98% of them. In Colombia there was a 21% increase in the number of reports, reaching 4,889 with a closure of 89%, and in Chile there was a 4% increase, reaching 1,111 reports. The goal established on this front is to increase the number of reports by at least 10% annually and to close at least 85% of them. For the more than 340 employees who are working remotely, inspections were also carried out through home visits, promoting the use of ergonomic elements, active breaks, physical activity, healthy eating, and



Stop, Think and Act



Security Café



Road Security





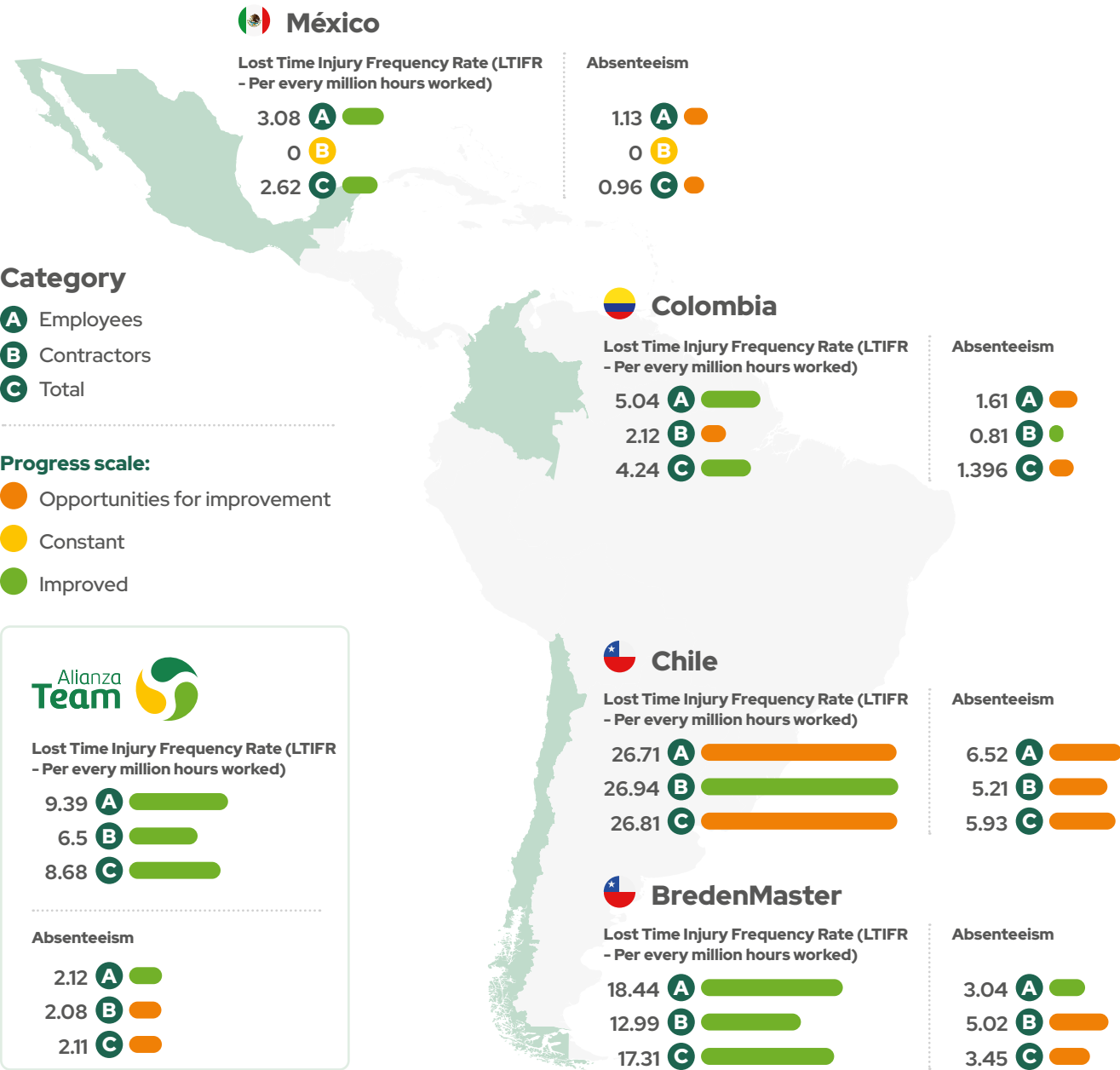
cardiovascular risk screening. With the "Stop, Think and Act" strategy, more than 250 employees in Colombia were trained in risk prevention.

The third area focuses on promoting appropriate lifestyle habits among our employees, in line with our purpose of nurturing a better tomorrow. Through activities that address cardiovascular risk control, physical conditioning, balanced nutrition and sleep hygiene, we seek to improve the well-being and quality of life of our people. In Chile we worked with the CESFAM and SENCE on health and nutrition activities, respectively, while in Mexico we implemented the NUTRITEAM station to improve eating habits, among other activities, achieving 95% compliance with the proposed activities. In Colombia, the facilities worked with different partners such as the Universidad Simón Bolívar in Barranquilla, the EnForma Sports Center in Buga, and the CAFAM family compensation fund in Bogotá.

Health + Program Video +

The total investment in activities related to health and safety was COP \$3,095,828,070, resulting in a 15.97% improvement in the accident frequency indicator versus 2023. In terms of fatalities, in the last four years we have not recorded any in our operations, both for direct employees or contractors.

However, during 2024 we had a higher absenteeism rate, 9.9% more than the previous year, estimating associated costs of COP \$254,345,377 for days lost due to work accidents. In response to this, we are strengthening the *Environments 360° Program* in all operations, which through its 14 pillars, covers prevention activities, training and safety inspections to strengthen awareness and controls in critical areas, machines and processes. Also covered are aspects such as culture and leadership training, legal updates, emergency preparedness, remote working conditions, road safety and public risk, and preventive medicine, among others. Likewise, we will work in coordination with the Occupational Risk Insurance Companies (ARL) and medical centers to immediately follow up on accidents in order to accelerate the return to work under a structured process of investigation, evaluation of progress and prioritization of actions. Together with the automation and digital transformation of processes, the creation of dashboards, automatic alerts, the use of statistical tools and models leveraged on artificial intelligence, among others, we aim to stabilize again the absenteeism metrics and continue to meet the established goal of reducing accident frequency by 10% each year in a sustained manner.



\* Formulas: LTIFR: (Cases/HHT)\*1,000,000; Absenteeism: (Days of incapacity due to EG+AT/Total days worked)\*100.  
\* Hours worked (HHT) were 9,335,823.  
\* In recent years there has been a downward trend in the number of accidents.

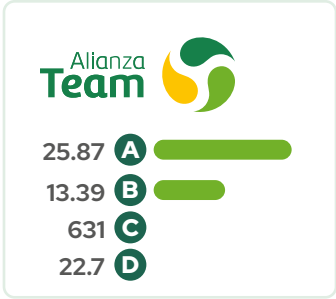


Category

- A Total turnover
- B Voluntary turnover
- C New hires
- D Hiring rate

Progress scale:

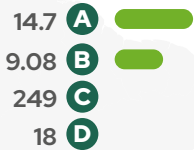
- Opportunities for improvement
- Constant
- Improved



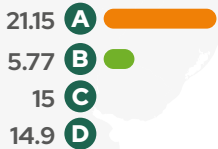
Mexico



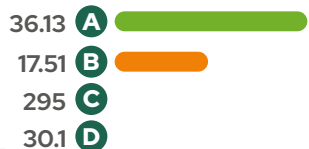
Colombia



Chile



BredenMaster



## Work environment

T9

We have identified that one of the direct impacts of these initiatives lies in the measurement of the work environment index. Although our measurement process through **Great Place to Work** is carried out every two years, we continue to follow up on the implementation of the action plans built last year that are related to, and reinforce, the aforementioned practices. With focus groups in each of our operations, the focus was on strengthening the comprehensive health and wellbeing of our employees and their families.

Participants worked on practical cases, strengthening their knowledge of interpersonal relationships, how to identify actions that impact the work environment and better understand the rules related to working hours and working conditions, among other aspects. These dynamics allowed greater alignment between teams and greater ownership by employees, ensuring that these principles are reflected in real day-to-day situations. With the measurement to be carried out in 2025 in all operations, we will continue to validate, adjust and implement the necessary actions to promote an inclusive, healthy, safe, diverse, productive and respectful work environment for all.

In diversity and inclusion in particular, we made progress with the certification of more than 279 leaders of the organization in Inclusive Leadership, and more than 30 hours of training for all employees.

The celebration of five-year anniversaries is a tradition in the organization that shows us that the work environment is valued by our employees. This year, we celebrated 375 five-year anniversaries at the corporate level, recognizing the trajectory of employees who complete 5, 10, 15 and up to 35 years in Colombia and BredenMaster. In Mexico and Chile, 15 and 10 years, respectively, were celebrated by the oldest employees in those operations.





Beatriz Cuadros

Mother of Óscar Eduardo, Buga Facility Employee

"I am Beatriz Cuadros, Óscar Eduardo Cárdenas' mother. My son is deaf, but I have always taught him that there are no limits to achieve his dreams. The day my grandson was born, my son received the news that he had been selected for Alianza Team. Since then, his life has changed: he found a place where his talents were valued and he was given a dignified job. My eternal thanks to a company that truly lives inclusion and demonstrates that there are no barriers to growing together."



GPTW Work Environment Measurement

2021 2022 2023

Colombia



Mexico



Chile



BredenMaster



We would also like to highlight that the average length of service of our workforce is 6.8 years, demonstrating the stability that people find here. With an average age of 39.1 years, we recognize that managing to retain talent for so long in times of high mobility and competitiveness represents quite an achievement.

- Great place to work Chile +
- Great place to work Buga +



# Development of our communities and allies



SDG 4.4; 4.7; 8.6; 12.6; 17.7

We work to extend our positive impact beyond our organization, establishing strategic alliances with local communities and external partners to expand access to learning and development opportunities. This commitment not only generates a positive social impact, but also contributes to the stability and prosperity of the regions where we operate. By strengthening the capacities of local communities, we create a more favorable environment for their development and foster a mutually beneficial relationship. Ultimately, by investing in people, both inside and outside the organization, we build a solid foundation for our long-term growth and competitiveness.

Our [School of Allies](#) is a knowledge-sharing platform developed to strengthen and promote good environmental, social and economic practices throughout our value chain. We believe that by sharing knowledge and articulating capabilities, we not only strengthen our suppliers and allies, but also mitigate the risks inherent to our operation, fulfilling the corporate commitments aligned with our action framework. During 2024 we had the participation of 25 strategic suppliers, 46 students from 3 different universities, and 29 internal volunteers. Of the 16 suppliers that started in 2020 in the School, 100% have continued to participate, evidencing their satisfaction. Together, as a result of both cycles, 70 documents were produced including presentations, tools and complementary deliverables covering 15 topics such as OHS, sustainability reporting, human rights due

**María Omayra Rendón**  
Legal representative of Porvenir Agricultural Producers (P.A.P) Association

*"My name is María Omayra Rendón Rayo. I am the legal representative of the Porvenir Agricultural Producers Association, PAP, located in Guadalajara de Buga, Valle del Cauca. Our organization works for the conservation of our natural areas and the culture of ancestral artisanal fishermen. Since 2018, we maintain a strategic alliance with Alianza Team focused on the care and conservation of the environment.*

*This year, together with Alianza Team and 10 other companies, we carried out the cleaning of the Caño Nuevo channel, vital for the health of the Sonso Lagoon. We cleaned 3 linear kilometers, extracting 20 tons of material, which allowed water oxygenation and photosynthesis. This work indirectly benefits 120 fishing families that depend on the lagoon. Thanks to this joint effort, we have raised awareness among companies and individuals about the importance of this ecosystem, achieving more alliances for its preservation. Conservation is not only the obligation of the environmental authorities, but of all of us.*

*The partnership between PAP and Alianza Team nurtures a better tomorrow by preserving our ecosystems, educating the population and raising awareness, because for our planet, we are stronger as allies".*





diligence, labor practices, marketing, risk management and finance, among others. Fifty-four knowledge-sharing sessions were held, training 200 people in 2024, including 83 rural women in indirect communities. Finally, among the students participating this year, it was identified that the main impacts were associated with the strengthening of soft skills such as leadership, assertive communication, teamwork, time management, commitment, creativity, innovation, empathy and public speaking. They also expressed the value that this approach to working life represents in their lives and their interest in being part of the organization in the future. In the satisfaction evaluation we obtained 5/5 from both students and participating suppliers, and a score of 4.6/5 from our internal volunteers.

Another example of how we are sharing knowledge is the collaborative platform [Summing For The Planet](#), where we strengthen new work networks with external partners. Here we promote collaborative work, strengthening technical, operational and strategic knowledge and exchanging experiences in order to leave a positive impact on our planet beyond our value chain.

The IV *Summing For the Planet Industrial Environmental Forum* focused on biodiversity was held in Buga, with the participation of 24 companies and more than 300 attendees. Speakers from CECODES (Colombia chapter for WBCSD), Nutresa, WWF, Syngenta, ANDI, Tetra Pak, ITA School, CVC and Alianza Team participated. Also, together with the environmental authority [CVC](#) and 10 companies linked to the initiative, we cleaned 3 km of the Caño Nuevo channel, connecting the [Sonso Lagoon](#) wetland with the Cauca River. This area is of special international environmental value as it is one of the 12 RAMSAR zones declared in Colombia. Approximately 20 tons of material were removed, recovering the path and allowing the flow of water, favoring the oxygenation of the lagoon. This intervention generated direct employment for 10 local fishermen for one month.

In these initiatives led by the Buga Facility, we have built a close relationship with the ITA School of Guadalajara de Buga, working together to promote environmental awareness and sustainability. We proudly received recognition from them highlighting our environmental commitment and contribution to environmental education and conservation, promoting sustainability through theoretical and practical activities with students. A great recognition to the local teams that thanks to their passion and dedication, are leaving a positive footprint that transcends generations!

## Valeria Mendoza

### ITA School Agricultural Education Student

*My name is Valeria Mendoza Alarcón, I am 14 years old, a student at ITA school, an environmental leader and a member of BioITA. I joined the project last year and, since then, we have worked hand in hand with Alianza Team, living many experiences, strengthening leadership and promoting environmental awareness.*

*In this process, we have done activities such as bird watching, learned about the diverse species that exist in the world and created vegetable gardens. This project has taught us to preserve the environment and to make people aware of its importance.*

*Thanks to this experience, in the future I would like to study environmental engineering. I nurture a better tomorrow together with Alianza Team, working for the environment. Together we are stronger as allies for our planet!*





# Allies from the Origin

**Allies from the origin**

▶ Pg. 32

**Responsible production**

▶ Pg. 33

**Innovative Transformation**

▶ Pg. 39

**Conscious evolution**

▶ Pg. 49





# Allies from the origin

Being allies from the origin means working hand in hand not only with our direct and indirect suppliers, but also with all those actors that make up our main supply chains, especially the agricultural raw materials we use in our businesses. Knowing the different stages and supporting the different actors allows us to reach the origin of our products, ensuring the highest standards in their production, transformation and closing of their life cycle. This is what allows us to enhance

our value chain, achieving the desired environmental, social and economic impact. Despite the exposure to various supply chain risks, we have also found a capability that today represents a competitive advantage for our businesses: the monitoring, verification and assurance of our prioritized chains. This allows us to provide our customers and consumers with greater transparency and reliability on relevant issues such as human rights, deforestation, community development and

regenerative agriculture practices, among others. Likewise, the way we operate from our plants highlights our commitment to excellence, science and innovation to deliver relevant and differentiated products, maintaining our competitiveness in the market. Finally, aware that we must also take care of post-production stages, we work to achieve circular models and the closure of the life cycle of both the product and its packaging to minimize our negative impacts.





# Responsible production

GRI 412-1, T4; T11; SASB FB-AG-430a.3



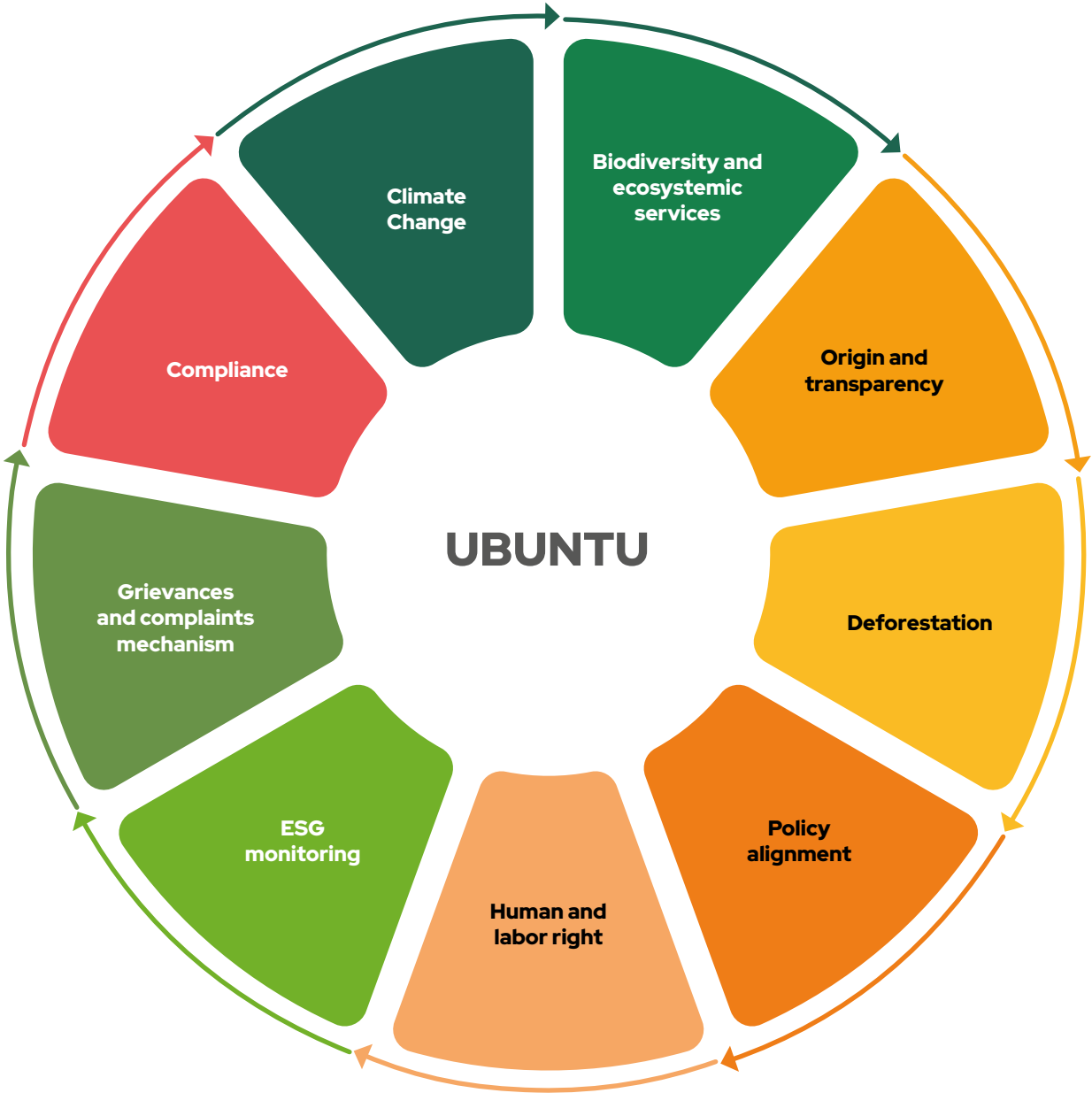
SDG 2.3, 2.4, 6.6, 8.7, 8.8, 9.3, 12.4, 15.1, 15.2, 15.5

We are committed to developing traceable supply chains for the main raw materials we use, ensuring that they are responsible and ethical with people and the environment. Through our **Responsible Sourcing Strategy** we implement different processes and mechanisms that allow us to act under a logic of local transformation to accompany the development and strengthening of our chain. This is possible thanks to the openness and collaboration of our direct and indirect suppliers, since we do not have our own crops or mills.

## Monitoring and Verification

Under our principles and values stated in the [Policy Guidelines](#), we seek to positively impact nature and society through the timely management of risks and opportunities associated with our operations and value chain.

This differentiating element ensures compliance with global commitments and standards, as well as strengthening our relationship and trust with stakeholders.







Human Rights:

In 2024, we conducted a comprehensive human rights due diligence process covering 83% of our operations and strategic suppliers for the palm supply chain.

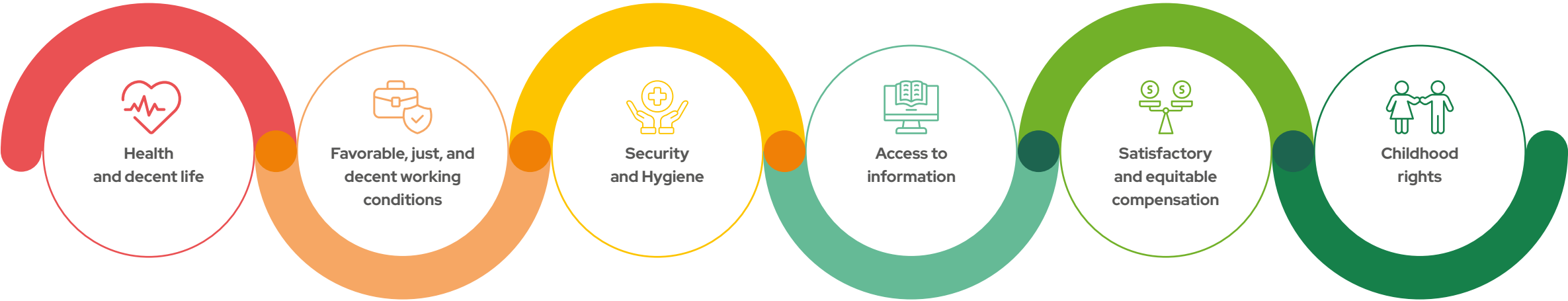
Due diligence is an ongoing process, and we are committed to extending it to 100% of our operations. A total of 245 people

participated in this due diligence process, including employees, contractors, community members, and external partners. We prioritized the human rights alerts where we have the greatest opportunity to manage their protection and promotion, as well as the possible negative impacts along the analyzed chain.

As a result of this exercise, we strengthened corporate governance in human rights, achieving the construction of a

roadmap by operation to mitigate risks and opportunities related to human rights as well as improving our communication channels for stakeholders.

We also updated **Ubuntu**, our Monitoring and Verification System for palm and soy.



Traceability and Deforestation:

We celebrate that we achieved 97.2% and 86.5% in the *Delivering* category of the [NDPE IRF Implementation Reporting Framework](#) in Colombia and Mexico, respectively, verified by Control Union. This is a tool designed to help assess and systematically track compliance with No Deforestation, No Peatland Expansion, and No Exploitation (NDPE) commitments in the palm oil chain. Developed within the framework of the Palm Oil Collaboration Group (POCG), it provides a common

language across the global industry to facilitate compliance with requirements and commitments, monitor progress, identify gaps and drive continuous improvement. This result reinforces our commitment to the development of our suppliers and their management in implementing practices to avoid deforestation, protect peatlands, and respect human rights. Additionally, we participated in the pilot led by POCG LATAM for the creation of the Labor and Land IRF profiles together with Proforest, for the reporting and implementation of our commitments to these two areas of human rights.

We advanced in the automation of traceability management in our operations and value chain, and began a collaboration with Logyca to strengthen the traceability process, aligning ourselves with global standards such as GS1 (GS1 GTS), EUDR, ISF, among others. Currently, we have satellite monitoring of 100% of our palm chain through [Starling](#), and obtained a 96% verified deforestation-free palm chain during 2024. In terms of governance, we aligned our processes with the *Forest Positive Coalition* and consolidated the Corporate Zero-Deforestation Committee.



Our value chain



Palm

- 98% Traceability to origin (TTP)
- 100% Traceability to mill (TTM)
- 96% Deforestation and conversion free (DCF)

Colombia

- 97% Traceability to origin (TTP)
- 100% Traceability to mill (TTM)

Mexico

- 98% Traceability to origin (TTP)
- 100% Traceability to mill (TTM)

Chile

- 100% Traceability to origin (TTP)
- 100% Traceability to mill (TTM)

Soy\*

Colombia

- 80% Traceability to mill
- 100% Traceability to country of origin
- 70% From low deforestation risk zones

Mexico

- 67% Traceability to mill
- 100% Traceability to country of origin
- 70% From low deforestation risk zones

Chile

- 100% Traceability to mill
- 100% Traceability to country of origin
- 48% From low deforestation risk zones

\* The analysis of low deforestation risk areas is calculated with the current traceability percentage for soybean oil.

Sunflower & Canola

We advanced in the understanding and management of traceability at origin for sunflower and canola in our supply, strengthening the reporting process and collaboration with our suppliers.

Soy beans

- 100% Traceability to country of origin
- 100% Traceability to refinery
- 100% Traceability to mill or crushing facility
- 100% Traceability to silo

- Our partners
- Our own operation





Biodiversity and ecosystem services:

With our participation in the [COP16](#) on Biodiversity, sharing progress and challenges on deforestation and regenerative agriculture, we strengthened our understanding of the next steps in building our corporate roadmap. We made [progress](#) in identifying and monitoring water-related risks along our entire value chain, and expanded our scope of deforestation monitoring to include the presence of peat. Why is this so important? Peat is a vital ecosystem that acts as a huge carbon sink, storing twice as much carbon as all the world's forests combined. By promoting their protection and monitoring, we ensure the conservation of these vital ecosystems. In this first monitoring we found 32,355 hectares of intact peat in our palm supply chain.

Additionally, we advanced in the implementation of the Regenerative Agriculture Framework (RegenAg) in collaboration with Peterson using Cool Farm Tool, with the objective of covering 39,146 hectares of palm crops at the corporate level by 2028. In 2024 in Colombia we worked with 39 growers representing 20,068 hectares through 25 customized training sessions. 36% of the participants are [smallholder producers](#) and 64% are large producers. We completed the baseline survey on water, emissions and biodiversity, crucial information for maintaining and improving practices in the territory, ensuring its long-term sustainability.

In Mexico, we completed the initial phase of identifying partners and suppliers. By 2025, we plan to advance in the construction of the baseline, with the goal of collaborating with 40 producers associated with our supply chain. In addition, we finalized the roadmap for the implementation of a social and environmental transformation project with a landscape approach.





# Supplier engagement

We support our suppliers by improving their sustainability practices with customized action plans, visits and expert support with the accompaniment of external partners. According to the results of the monitoring and verification system, we promote actions that generate a positive impact from the source of supply.

## Positive transformation of our prioritized chains:

We complement our internal tools to strengthen the supplier management process with the creation of a robust self-diagnosis in the environmental, social, economic and governance (ESG) dimensions that allows us to identify opportunities and alerts regarding their policies, commitments and progress in management. 66% of our palm suppliers completed the evaluation, and we found that 64% of them

have a policy and/or commitment associated with human rights and labor practices, and 52% have programs to support small producers. We also visited 83% of our strategic palm oil suppliers during the year, maintaining a close, constructive and transparent relationship.

## ESG Supplier Program for our Supply Chain:

We continue to incorporate B Corp's *Impact Assessment* into our corporate processes, making it mandatory for all our strategic suppliers to participate at least once every two years, establishing a minimum expected score. Purchasing practices towards suppliers are periodically reviewed to comply with this new requirement, the Alianza Team Policy Guidelines and the [Code of Conduct for Suppliers and Contractors](#). Of the 256 suppliers that were evaluated, 157 were strategic, and of these 59.9% scored above the expected minimum of 50 points. In the process, we trained 72 purchasing leaders in supplier evaluation and management criteria, as well as their role in meeting the company's sustainability objectives.

## ESG Supplier Program for our Supply Chain



### B Corp Stages:

- 1 Awareness**  
Training for key suppliers and procurement leaders.
- 2 Assess**  
Technical support to suppliers for answering.
- 3 Compare and improve**  
Understanding & recognizing





# Development from the origin



SDG 8.4; 9.4; 12.6; 12.6; 17.17

We promote the adoption of best practices that enable greater resilience and knowledge transfer. We contribute to the well-being and development of communities in areas of direct and indirect influence, prioritizing agricultural chains of raw materials such as palm, soybean and sunflower, including small suppliers, producers and community members through different projects and initiatives with allies.

## Contribution to the well-being and development of communities:

We are working on three development projects with our palm suppliers, focused on strengthening capacities, seeking to improve their practices in sustainability, along with the welfare and development of the producers who supply them. We extended our agreement with Palmas del Cesar, giving continuity to the Entrepalmeros project completed in 2023, accompanying our supplier in the certification of 39 new independent producers under the RSPO smallholder standard. In our School of Allies, we linked for the first time foundations and social organizations close to our value chain, working with *Mujeres Hiladoras de Sueños* and *Bajo el Palmar Foundation*, reaching 83 women in rural areas.

### Mabel Vesga Bajo el Palmar Foundation Director

*"The School of Allies of Alianza Team has been fundamental in the training process of the Productive Women program of the Fundación Bajo el Palmar de Palmas del Cesar. The strengthening of their capacities and skills from the knowledge and experience of the participating team represents for them an opportunity and a privilege for the consolidation of their business ideas and ventures."*

We recognize the crucial role of smallholder producers in our supply chain. By sharing best practices through our projects and initiatives, we contribute to strengthening their livelihoods and resilience in the face of environmental changes and other risks. We currently collaborate with 120 smallholders and aim to reach 210 by the end of 2025.





# Innovative Transformation

T27



Our manufacturing operations are aligned with the highest international production and manufacturing standards. 100% have operational controls implemented in line with FSSC 22000, ISO 9001 and 14001, SMETA 4 Pillars (labor standards, occupational health and safety, corporate ethics, and environment), and RSPO for sustainable palm chain of custody, Kosher and Halal. The BredenMaster plant is ISO 45001 certified, and the rest of the operations have implemented the General Occupational Health and Safety System, where the legal aspect is more demanding than that included in ISO. In Colombia, we also have the Authorized Economic Operator certificate, facilitating foreign trade operations, ensuring quality and reliability. See all our credentials [here](#).

Environmental management is guided by the following corporate programs within the framework of the **PDCA** cycle:



- 1 Action plans to meet corporate commitments**

**Water saving and efficient use.**

  - Recirculate 20% of process water
  - Reduce water withdrawal per packaged ton by 15%.

**Energy efficiency.**

  - 100% renewable energy
  - Reduce emissions in line with SBTi initiative.

**Comprehensive waste management.**

  - 90% waste utilization.
- 2 Innovation and resource allocation to minimize impacts**

Action plans and resources defined annually taking into account changes in the internal and external environment led by the local team in charge of management and regulatory monitoring.
- 3 Identifying opportunities for improvement**

SMETA 4 Pillars, ISO 14.001 certification audits, customer audits, internal audits, external evaluations, and local initiatives to which we belong.
- 4 Analysis of opportunities and incorporation into action plans**

Through the environmental operations committee, management indicators and audit findings are monitored periodically and corrective actions are implemented to achieve the objectives.





Mexico



Colombia



Chile



BredenMaster



Intensidades

- A** Water intensity - Extraction m³/p.t.
- B** Utilization of generated waste (%)
- C** Energy consumption intensity (MwH/p.t.)
- D** Emissions intensity A1 + A2 (tCO₂e / p.t.)

Progress scale:

- Opportunities for improvement
- Constant
- Improved



# Governance of environmental risks and opportunities

IFRS S2 6 a-b

Through the Climate Strategy we have implemented a corporate governance structure that involves the Board of Directors, overseeing and monitoring the strategy through the Audit Committee. Management, headed by the President and with the support of key team leaders, carry out the implementation on a day-to-day basis. In this way, risks and opportunities related to climate and other environmental issues are managed in a comprehensive and ongoing manner. Learn more about roles and responsibilities in our [Policy Guidelines](#).

To drive action, we encourage and involve our employees through various initiatives:



**Green at Heart:** Corporate volunteering with environmental leadership activities in which more than 130 employees and 85 of their children participate, carrying out various activities including planting trees and cleaning the environment in strategic ecosystems. In 2024, we added 500 trees and 1,530 mangrove seedlings to those already planted in previous years.



**Decarbonization Champions:** We selected and recognized 26 leaders from different areas who will build, promote and lead the execution of the roadmap to meet our corporate goals. All have been trained in key concepts and have the enthusiasm necessary to achieve the objectives.



**Variable compensation:** We link the achievement of environmental targets such as the facilities carbon footprint to the variable compensation scheme.



# Water saving and efficient use

T15; GRI 303-3, 303-5; SASB FB-AG-140a.1, FB-AG-140a.2, FB-AG-140a.3



SDG 6.3; 6.4



## Targets

1

Recirculate 20% of process water by 2030 from 2019 baseline\*.

2

Reduce water withdrawal per packaged ton by 15% by 2030 from 2019 baseline.

\* Volume recirculated over the extraction in m³

As one of our most relevant material issues, we seek to ensure water quality and availability for business continuity. Our operations in Mexico and Chile are located in areas with extremely high water stress (>80%), while none of our suppliers evaluated to date have a relevant level of risk. See the [2024 Corporate Risk Report](#) for more details.

Mitigation efforts include the implementation of rainwater harvesting, condensate recovery and/or water recirculation systems at five of our six plants. We are also working to expand storage to avoid potential operational interruptions. All of our facilities have adequate wastewater treatment systems, and our Mexico facility is the first to achieve zero industrial wastewater discharge. We also work to prevent leaks and raise awareness

among our employees to rationalize water use. These actions have enabled us to achieve:

24%

Recirculated water, meeting the proposed goal ahead of schedule.

15.6%

Reduction of water withdrawal in values from the 2019 baseline, saving more than 100 thousand cubic meters of water per year.

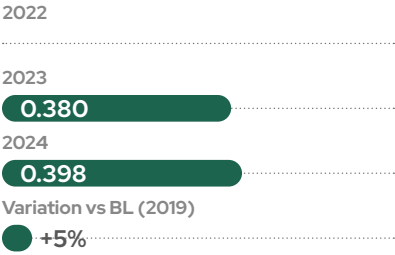
0.4%

Reduction of water extraction in water-stressed areas, reducing pressure on local water resources.

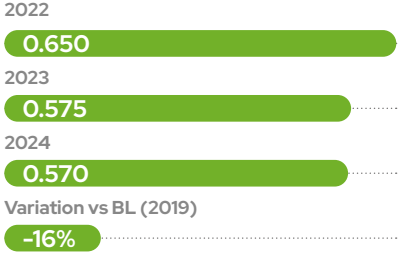
100%

Monitoring of discharges in compliance with the limits allowed by local regulations.

### Water consumption (Milion m³)\*



### Water withdrawal (Milion m³)



\* Water consumption is the difference between water withdrawal and volume discharged; by 2024 there was an increase in water consumption due to a decrease in discharges due to wastewater recirculation and zero discharge initiatives.

Water consumption in areas classified as water-stressed was 0.227 million m³, corresponding to the operations of TF Chile, BredenMaster and Mexico.

Our processes allow us to make efficient use of water resources, reducing pressure on local watersheds and ensuring that the water returned to ecosystems is of quality for the life of local flora and fauna, an impact that we ensure by recreating them in our wastewater treatment plants (WWTP) through the [Blue Life](#) initiative. Although we have made significant progress in water management, we recognize that there are still challenges, such as improving the methodology for measuring water consumption by production process and collaborating with partners for the effective conservation of the watersheds and recharge sites on which we depend.





# Comprehensive waste management

T17; GRI 306-1; 306-3; 306-4; 306-5



SDG 12.2; 12.3; 12.4; 12.5



## Target

1

Maintain the waste recovery rate above 90%, with a Zero Waste approach by 2030\*.

\* Zero Waste Certification is not contemplated.

Efficient waste management involves reducing waste generation and maximizing its use through recycling and other forms of recovery, minimizing the amount of waste destined for disposal. Some of the actions contemplated in the comprehensive waste management plan are:



**Reduction at the source:** We collaborate with our suppliers to avoid unnecessary packaging. We have worked to reduce plastic packaging and in some cases replace it with reusable strappings, which has enabled us to reduce almost 10 tons of plastic waste per year.



**Waste utilization:** Our Chile facility managed to find an alternate use for filter soils with an ally, for use in composting, raising the plant's utilization indicator from 39% to 69%.



**Training and awareness-raising:** The correct separation of waste at the source is crucial; in 2024 we trained 911 employees in proper waste management.

Thanks to these initiatives we have **improved 4%** our corporate waste recovery rate versus 2023.

CorrECO Barranquilla



92%

Waste recovery rate.

Indicator	2019	2020	2021	2022	2023	2024
Waste diverted from disposal/recycled/reused (TON)	9,725	10,565	11,441	11,065	11,000	14,133
Waste directed for disposal (TON)	2,468	1,990	1,889	2,261	1,670.47	1,216
Total generated (TON)	12,193	12,555	13,330	13,326	12,670.54	15,349

\* Of total generated, 98 TON are considered hazardous.



# Climate change and energy

IFRS S2 9 a-c y 10 a-d



SDG 13.1; 13.2; 13.3

We act on our climate strategy from governance, mitigation and adaptation. We disclose information related to this issue following the recommendations of TCFD – Task Force on Climate-related Financial Disclosure, now part of the IFRS S2 framework.

[See TCFD / IFRS S2 alignment index](#) +

We based the prioritization of actions for risk management and opportunity capture on a physical and transition risk assessment conducted, which considered two climate scenarios<sup>1</sup> in the short, medium and long term, as well as their financial impact on our operations and on some critical points of the value chain. The methodology used was aligned with our Integrated Risk Management System.

A total of 23 risks were identified, of which we prioritized five physical risks in our operations, three physical risks in key palm supply areas, and five transition risks in Colombia, Mexico and Chile. Extreme heat in Colombia and water stress in Mexico and Chile are the most relevant risks for the organization.

1. The scenarios used for the assessment of physical climate risks were the SSP1-2.6 and SSP3-7.0 (IPCC) and for the transitional risks are those proposed by the International Energy Agency (IEA) in the Energy Outlook 2023: Stated Policies Scenario (STEPS) and Announced Pledges Scenario (APS). The physical risks analyzed, both acute and chronic, and the transitional risks included current and emerging regulations, technological risk, market risk and reputational risk.

Own operations Supply chain

## Physical Risks

- Interruption of water service in water-stressed areas.
- Impact on finished product due to extreme heat.
- Damage to infrastructure and equipment associated with extreme flooding.
- Damage to infrastructure and injuries due to extreme winds.
- Impact to outdoor collaborators due to extreme heat.

- Reduction in productivity due to extreme temperatures.
- Alterations to quality and reduction in productivity due to flooding.
- Loss of cultivated areas due to forest fires.

## Transition Risks

- Increased operating costs due to tax payments and emissions trading systems.
- Increased capital cost due to the cost of investments in transition technologies.
- Limitation to do business with more demanding markets.

- Increased operating costs due to higher raw material prices.







We also identified 6 priority opportunities around resource efficiency: access to new markets, access to credit lines with preferential rates, innovation in products and services, and the use of new sources of energy and resilience. For a detailed assessment and financial impact, please see the [2024 Corporate Risk Report](#).

As next steps, we will expand the evaluation to other key raw materials and logistics, and we will move forward in quantifying the financial impact of climate change-related opportunities.

Opportunity	Actions
Development of new low-carbon and sustainable products and packaging	Emissions avoided by collecting fatty waste through Manos Verdes.
	Artificial intelligence in formulation to reduce the product's carbon footprint.
	Sourcing from low-deforestation risk areas.
	Certification of sustainable soy purchase certified by USSEC.
Access to new and emerging markets	Environmental due diligence and alignment with the European Union Deforestation Regulation (EUDR).
	Alignment with international standards and frameworks.
	Improvement in sustainability rankings and evaluations.
Access to financial instruments derived from compliance with sustainability commitments	Alignment with the sustainability taxonomy in Colombia.
	Credits with preferential rates for meeting targets; we have three credit lines associated with the carbon footprint and circular economy programs.
Resilient infrastructure, operations, and supply chain as a competitive advantage	Participation in solar energy generation projects and medium-term renewable energy purchase agreements.
	Strengthening contingency plans in logistics and business continuity plan (BCP).

Adaptation:

We have made progress in identifying necessary controls and action plans in our operations for the consolidation of our adaptation plan. Our goal is for the risks to be within the corporate risk appetite, which is to say, moderate.

Risk	Controls and action plans
 <b>Finished product affected by extreme heat.</b>	Our technology allows us to reformulate our products and packaging according to the temperature projections of the scenarios. We are also working to strengthen temperature monitoring and control in transportation and storage centers.
 <b>Interruption in water service in areas of water stress.</b>	We are working on reducing water extraction, increasing water storage capacity and rainwater harvesting. We collaborate and seek new projects with local actors to implement nature-based solutions such as watershed restoration and regenerative agriculture practices.
 <b>Damage to infrastructure and equipment associated with extreme flooding and extreme winds.</b>	We will advance in studies to validate the resistance of infrastructure and equipment to the projections of the indicators of this risk, as well as in updating contingency and emergency plans and the development of early warning systems at the local level.
 <b>Reduction in productivity due to extreme temperatures.</b>	We are working to improve the resilience of our suppliers' crops through regenerative agriculture practices, while training our allies in risk assessment and adaptation. We seek to ensure future supply by analyzing new raw materials and origins, for which we have a rheology laboratory in Bredenmaster.



# Mitigation

GRI 302-1; 302-3; 302-4; 305-1; 305-2; 305-3; 305-4; 305-5; IFRS S2 29(a)(i)(1); 29(a)(i)(2); 29(a)(i)(3); 9 a-c; 10 a-d



## Targets

1

100% certified renewable electricity by 2030.

2

Reduce 46.2% of Scope 1 and 2 emissions in absolute terms by 2030 from 2019 baseline\*.

\* Pending validation by the Science-Based Targets Initiative – SBTi.

Given the urgent need to accelerate climate action, we committed to reducing our emissions in line with the [Science Based Targets initiative \(SBTi\)](#) by 2030. Our main challenge this year is to establish the corporate decarbonization plan to achieve this.

Through the energy efficiency program, we are working on steam and heat recovery, automation and monitoring to achieve optimal process temperatures, the improvement of thermal insulation, and upgrades to have more efficient equipment. In parallel, we trained 255 employees in energy management and decarbonization.

At the Bogotá facility, the QUEST methodology was implemented for the first time with the help of our partner ERM, which seeks to identify low-cost emission reduction opportunities, an exercise that will later be replicated in the other operations.

2%

Reduction of energy consumption in absolute terms compared to the 2019 baseline.

19.6%

Increase in renewable energy use vs. 2019 baseline.

87%

IREC-certified electric power at the corporate level.

Energy	2019	2020	2021	2022	2023	2024
Renewable energy consumption (Mwh)	0	0	1,948	24,012	57,021	62,046
Non-renewable energy consumption (Mwh)	322,799	313,895	312,901	309,023	259,562	253,912
Total	322,799	313,895	314,849	333,035	316,583	315,958
% Renewable energy	0%	0%	0.6%	7.2%	18%	19.64%





In addition to our energy efficiency actions, we are concentrating our efforts on the development of the Corporate Decarbonization Plan, which will define the investments, policies, and changes needed to meet our 2030 goals. We have appointed 26 champions from different areas who will promote and lead climate action in their areas.

44% of scope 1 emissions in 2024 are due to the use of refrigerants, mainly in the Bredenmaster freezing operation. There was a 13% increase in these emissions compared to the previous year related to refrigeration equipment maintenance, so we are acting quickly to ensure zero leakage in the short term. We reaffirmed this commitment by joining the Clean Production Agreement in Chile, led by the Sustainability and Climate Change Agency and the Chilean Chamber of Refrigeration and Air Conditioning. The second source is the consumption of fossil fuels for steam

generation, where we are evaluating the use of more efficient boilers. For example, we have already changed the boilers in Barranquilla and Mexico, where we expect a reduction in the use of thermal energy.

6%

Emission reductions Scope 1 + 2 vs. baseline 2019.

81%

Scope 2 emissions reduction vs. 2019 baseline; market based method.

Emisiones	2019	2020	2021	2022	2023	2024
Emissions intensity Scope1 + Scope2 (tCO <sub>2</sub> e / p.t.)	0.251	0.234	0.218	0.250	0.227	0.246
Scope 1 (tCO <sub>2</sub> e)	85,715	77,559	74,122	97,422	83,134	94,677
Scope 2 (tCO <sub>2</sub> e -Market Based)	19,250	19,427	16,321	8,114	3,752	3,660
Scope 2 (tCO <sub>2</sub> e - Location Based)	19,250	19,427	16,583	15,487	14,437	19,084

p.t. Packaged ton  
Market Based: Scope 2 emissions based on the market are emissions calculated based on a specific energy purchase contract or agreement.  
Location Based: Scope 2 emissions based on location are emissions calculated based on the average emissions intensity of a local power grid.



# Value chain emissions - Scope 3



## Target

- 1 Reduce 25% of non-FLAG Scope 3 emissions, and 30% of FLAG emissions by 2030.

One of the biggest challenges of this scope is accounting for emissions associated with land use, as they are generated indirectly in our value chain, which implies close collaboration with our direct and indirect suppliers. We are focusing on the areas with the greatest opportunity: the purchase of goods and services that correspond mainly to lipid raw materials (LPMs) -especially palm, soybean and sunflower- and packaging materials, inputs and ingredients (PEMs). The other two categories are upstream (category 4) and downstream (category 9) logistics. These three categories represent 97% of our Scope 3 emissions according to the full inventory we conducted in 2021 and by 2024 totaled 1,199,713.10 tCO<sub>2</sub>e.



**Responsible sourcing:** we prioritize raw materials with a lower carbon footprint, such as soybeans and USSEC certified soybean oil. In addition, we seek traceable raw materials from areas at low risk of deforestation, and we are beginning to verify emissions reduction practices of our indirect suppliers.



**Regenerative agriculture:** We collected data on the implementation of these practices in a representative sample of palm crops in Colombia for our local supply. The results indicate a 34% reduction in carbon footprint per ton of fresh fruit bunch since 2020. We are working to incorporate this data into our A3 emissions inventory.



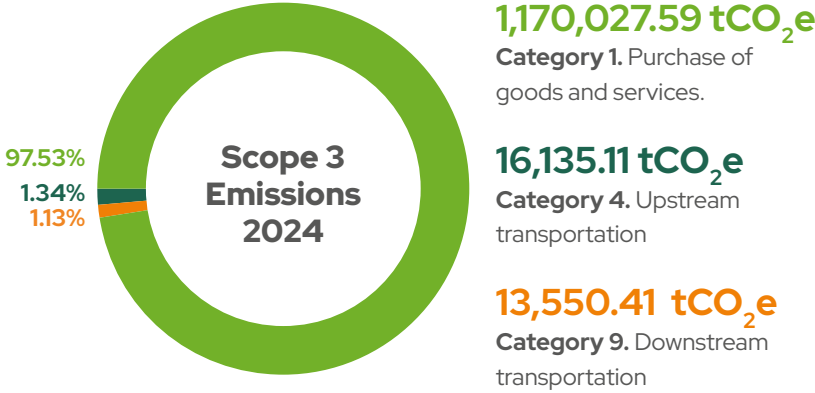
**Logistics master plan:** We continue to make progress on the following fronts:

- 1 **Transportation efficiencies:** Moving products in fuller and larger vehicles. In Colombia, we went from 80% to 90% occupancy, reducing 281 unnecessary trips and 194 tCO<sub>2</sub>e per year.

- 2 **Logistics network optimization:** We increased direct shipments and sought to reduce distances, which allowed us to mobilize 135 fewer vehicles equivalent to 5.8 tons less CO<sub>2</sub>e per year.

- 3 **Collaborative models:** We achieved a reduction of COP \$584 million pesos in transportation costs and 14 tons of CO<sub>2</sub>e per year by sharing vehicles with other freight generators.

- 4 **Low-emission fleet:** In Colombia, we incorporated 25 vehicles with state-of-the-art combustion technology (Euro 5 and Euro 6) into our fleet. In addition, we have two gas-powered vehicles and one electric vehicle for last-mile distribution. In BredenMaster our entire fleet has been renewed, with Euro 5 technology in 60 trucks, an electric vehicle in piloting and one with eutectic plate cooling, this management is endorsed by the *Giro Limpio* certification, which accredits our vehicles with low environmental impact.



[Learn more here](#)



3. Forest, land and agriculture; emissions associated to land use and change  
4. Technology that maintains product temperature below -25 °C, reduces the emission of refrigerant pollutants to 0 and fuel consumption by 45%.



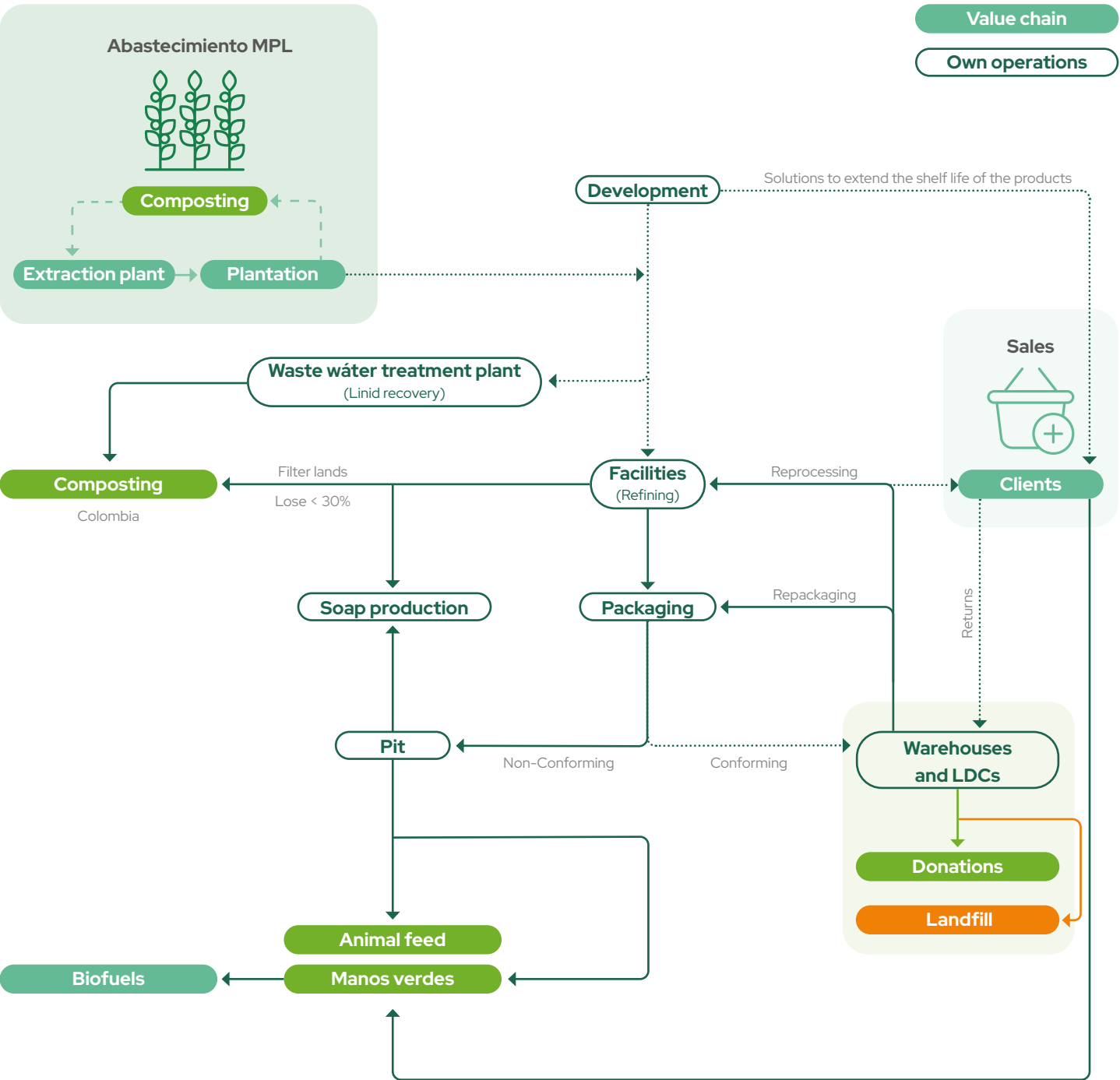
# Food loss and waste

GRI 13-9; SASB FB-FR-150a-1

In 2024, we focused on improving data collection and centralizing information sources to accurately measure food loss and waste in our operations. Our next challenge is to review previous measurements with this new methodology to establish a baseline and a data-driven reduction target.

- All our oil refining facilities have fat recovery areas, which allow us to reprocess losses as a first option, provided they meet safety and quality standards.
  - Our soap factory in Barranquilla allows us to use fats and refining by-products to produce soaps.
  - We collaborate with our partners in the value chain to reduce loss and waste. For example, through reverse logistics with our distributors, we recover food with our partner Eatcloud and donate it to ABACO before it reaches its expiration date. In 2024, we donated more than 80 tons of product.
  - Products that cannot be reprocessed are sold for biofuels, soap manufacturing, composting, animal feed and other industrial uses. In 2024, more than 50% of losses were used for alternative purposes.
- See more in the following section

+
- Our innovation and development teams have designed solutions that extend the shelf life of our customers' products and prevent waste in their production processes, contributing to the reduction of losses and waste in our allies.







# Conscious evolution

We are committed to generating value for our customers and well-being for the consumers of their brands and our own, providing positive options for an adequate balance in all consumption moments. We also seek to promote responsible consumption and proper disposal of post-consumer waste through collaborative platforms, mitigating potential negative impacts associated with it.

## Packaging Commitment

GRI 301-1



SDG 12.2; 12.5



### Targets

- 1 Assess 100% of our packaging by 2025, identifying opportunities around the three pillars of our commitment.
- 2 Achieve 100% of our packaging designed to be recycled, reused or composted by 2030.

Our packaging commitment is to design with a life cycle approach, facilitating that at the end of their use, packaging materials can be reused or incorporated back into a local production cycle, minimizing the possibility of ending up in a landfill or in a water source. We develop our packaging by evaluating three fundamental pillars: **Reduce**, **Rethink** and **Responsibility**.



### Reduce

Although the quantity of packaging materials depends closely on sales, there was a reduction in the consumption of materials in all categories.

**Plastic Lightning Program:** Since 2019 we have managed to reduce 517.27 tons of virgin plastic per year with initiatives to reduce weight or eliminate unnecessary packaging, including single-use plastics.

**% progress in lightening plan: 80%**

**Reuse program:** Reconditioning of pallets for logistics operation in Chile.

**Packaging plastic management program:** We have initiatives in all facilities to reduce and standardize the consumption of plastic film and/or replace it with the use of reusable straps, for example for storage of drums in Buga, achieving a reduction of 9.7 tCO<sub>2</sub>e.



### Rethink

We seek to redesign our packaging with a life cycle approach, incorporating ecodesign criteria:

**Substitution of materials:** In Mexico, we are migrating margarine wrappers to ecological pharma paper without fluorine.



**Recycled/Certified material content:** We work with suppliers to increase the recycled material content and achieve 100% FSC certified fibers in cardboard. Our Gourmet and Super FRY brands continue to include a portion of PCR<sup>5</sup>.

**Ecolabeling:** In Chile, 49 active SKUs have the Elijo Reciclar seal, which certifies that at least 80% of the packaging weight is made of recyclable materials and that they also have the demand and technology to be recycled.



### Responsibility

We seek to ensure that the materials placed on the market are not only technically reincorporated, but effectively so.

**Extended Producer Responsibility (EPR):** We participate in four post-consumer groups: one in Colombia and three in Chile. We collaborate with actors in the recycling chain to ensure that the materials are effectively reintegrated into a production cycle.

**Chile Groups: GIRO, PROREP and RESIMPLE / Colombia: Visión Circular**

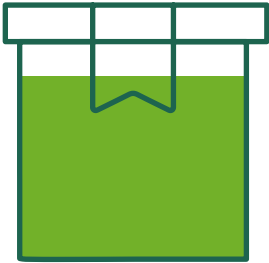
**Circular economy programs:** Through Green Hands we collected 38,500 kg of plastic from the drums of our frying oils in restaurant chains.

5. PCR es resina PET reciclada postconsumo.



Wood and paper fibers

2023  
**12,323.72 t**  
.....  
2024  
**10,463.92 t**



**78%**  
% Recycled  
and/or  
Certified  
material

Glass

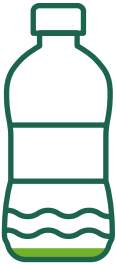
2023  
**1,058.05 t**  
.....  
2024  
**422.46 t**



**40%**  
% Recycled  
and/or  
Certified  
material

Plastic

2023  
**4,764.08 t**  
.....  
2024  
**4,295.15 t**



**3.6%**  
% Recycled  
and/or  
Certified  
material

Metal

2023  
**55.29 t**  
.....  
2024  
**30.59 t**



**0%**  
% Recycled  
and/or  
Certified  
material

\* Renewables: Wood and paper fibers.  
\*\* Non-renewables: Metal, plastic and glass.

**11%**

Reduction in the consumption  
of materials with respect to the  
previous period.

**51%**

Progress in the goal of evaluated  
packaging around the three pillars of  
the commitment.

**84%**

Recyclable, reusable or  
compostable packaging.

We have invested more than \$20,000 USD/ year in studies, research and piloting for lightening and material migration projects. All facilities have packaging development teams. During 2024, we trained the Chile and Colombia teams in ecodesign, defining internal criteria, including the methodology to evaluate progress towards our recyclability goal stated in our [Policy Guidelines](#).



# Circular economy programs

T25



SDG 6.3; 12.4; 12.8

We have two circular economy programs through which we ensure the closing of the cycle for used cooking oil (UCO) and other fatty waste, transforming them into valuable resources for the biofuel and soap-making industries. We work with Muta, our ally in the collection and transformation of waste into second-generation biofuels, a B Corporation certified under ISCC.

## Green Hands Program (*Manos Verdes*)

- Consumer collection points:** 735 points in D1 stores across 54 municipalities in Colombia, where consumers can bring used cooking oil (UCO) waste.
- Collection in the HORECA sector:** More than 5,500 establishments in the HORECA sector (hotels, restaurants, and cafeterias) where we collect UCO and grease trap waste.

## Industrial Collection

We work with industries from whom we collect fatty waste. We aim to consolidate support for these clients, ensuring the optimization of the program and expanding it to new clients.



The impact of this circular management is not only that it fosters responsible disposal and helps to avoid food loss and waste, but it can also positively impact the profitability of our clients. Our technical team supports food service segment clients by conducting measurements of polar compounds to guarantee the optimal use of frying oil, improving its disposal times. The goal of this support is for clients to use the oil in their processes for the precise time it was designed for.

6. Figure calculated according to the ISCC standard on a proprietary calculator, comparing life-cycle emissions of fossil diesel and second-generation biodiesel produced from used fats.







# Generators of Prosperity

Generators of  
prosperity

▶ Pg. 53

Positively Impacting  
Society

▶ Pg. 54

Transparency and  
Corporate Ethics

▶ Pg. 61

Employment Generation  
and Opportunities

▶ Pg. 63

Open Innovation

▶ Pg. 65





# Generators of prosperity

An impact that the founders of Alianza Team have demonstrated throughout their business journey is their ability to generate prosperity in the areas where their businesses operate. At Alianza Team, we firmly believe that business success is not only measured in terms of financial profitability, but also by the positive impact we generate on society, the environment and the economy in general. Our vision of prosperity is comprehensive and encompasses multiple dimensions. We see our impact on community development through the generation of quality jobs, the training of local talent, and the support of entrepreneurs, contributing to the economic and social growth of these regions. Moreover, aware of our role in the food chain, we work constantly to ensure food security and access to high quality and nutritional food for all.

We are committed with a strong corporate governance and unquestionable business ethics. We believe that transparency, integrity, and accountability are fundamental pillars for building long-term relationships of trust with our customers, employees, suppliers, communities, and other stakeholders. By operating under the highest ethical standards, we lay the foundation for sustainable and responsible growth over time. Finally, open innovation is a key driver of our strategy. We promote collaboration with universities, research centers, and startups to develop innovative solutions that respond to market needs and global challenges, such as food safety and sustainability. We believe that by combining our knowledge and experience with the creativity and talent of others, we can achieve significant progress and generate even greater impact.





# Positively Impacting Society

T14; T26



SDG 2.1; 2.4; 3.4; 4.4; 8.5; 8.6; 17.17

As an active player in the food chain, we are aware of the importance of our contribution to food security, especially in a region like Latin America, where demand is growing and there is a significant variety of challenges in terms of supply, production, distribution and access.

Our unwavering commitment to the quality and innovation of our products and processes respectively, with a deep sense of solidarity and social responsibility, a legacy of our founders, drives us to contribute to food security for vulnerable populations through our partner ABACO in Colombia and other organizations in Mexico and Chile. In 2024, we donated a total of 88,210.55 kg of food in Colombia, equivalent to 10,218,354 servings. These donations have guaranteed access to food for thousands of people, reducing food waste and strengthening food security across various communities, benefiting 1,229,853 individuals in vulnerable situations, including 7,000 people from local communities near our operations.

Our commitment to wellness, balance, and nutrition has also guided our actions for many years. In 2018, we financed the first Colombian Nutritional Profiles Study – COPEN, in partnership with Los Andes University and the National Consulting Center, whose results have marked the roadmap for the development of our consumer products during the following years. In 2022 the study was updated, publishing results by the end of 2023 and developing alliances to make its findings available to the scientific and business community, civil society and non-profit organizations. One of the strategies through our participation in the [Alliance for Infant Nutrition](#) is to seek to expand education on lipids and dietary habits in Colombia based on COPEN information.

From the **Team Foods** business unit, a total of 41 new products and services were launched, and 20% of the portfolio was renewed or reformulated. Through our teams dedicated to research, innovation, and development capabilities, we continue working to provide our clients and consumers with products and services that align with their needs and expectations.

**Hadder Alberto Grajales**  
**Administrator, Hogar del Mendigo**  
**Beneficiary of the Food Security**  
**Program – Buga**

*“The ongoing donation of cooking oil we receive is an invaluable aid for us. It has allowed us to meet our goal of providing meals to the 250 homeless individuals who come to Hogar del Mendigo. We are sustained by the donations of our benefactors, and the support from Alianza Team is crucial. We feel privileged to have a company that contributes to the food security of those most in need and supports us in the various activities we carry out throughout the year.”*







With respect to services, through Golden Fry—a model designed to identify and adjust what is necessary in our clients’ frying equipment—more than 260 service visits were carried out, calibrating 424 fryers.

A case of success is the functional products of the *Brightfull* brand launched in the United States a couple of years ago. The launch began with digital sales and later expanded into retail chains. These products include vitamins, minerals, essential fatty acids, botanical ingredients, and adaptogens, prioritizing natural components and excluding preservatives, colorants and artificial flavors. In addition, the content of sugars, sodium and trans fats is strictly controlled. Constant monitoring of ingredients and scientific developments allows us to adjust strategies or reinforce standards to ensure neutrality parameter, a key criterion in product development.

At the beginning of the year, we were recognized by *RangeMe* as one of the **Top 10** brands in the United States in the health and beauty category with the highest engagement and interest from retailers across the country, representing a great achievement for the entire team that has made this possible.

From our **Team Solutions** business, which serves the industrial frying sector, we developed a series of tailor-made lipid-based technologies to solve specific needs of each of our clients. During 2024, in Colombia, we highlighted the development of seven specific projects, 93% of which had a positive impact by improving the nutritional profile of our clients’ final products: for example, reducing saturated fats and increasing protein content, among other improvements.

**Team Caribe** launched 5 new SKUs, highlighting a new presentation of *Z Oil* in 80ml sachet, facilitating access to safe products to consumers who shop daily. We relaunched the *Claro* spreadable with a new image and continued to support our customers, growing our share of canola and sunflower oils. Finally, we entered the segment of delicate garments with the launch of *Oro Coco Soap*.

We also recognize that an important component of wellness for our consumers comes from indulgence. In our **BredenMaster** business, efforts focused on the homologation of the muffin line in order to move to a fully automated line, achieving a product identical to what was already on the market. A total of

13 new SKUs, including cupcakes and muffins, were launched, 15 were improved, and 2 were adjusted. As a brand, we maintain our commitment to delighting our consumers and clients with **happiness in every bite**, offering products for different daily consumption moments, and additionally winning over the market with limited-edition releases tailored to special dates.

-  Summer +
-  Saint Valentine’s +
-  Mother’s Day +
-  Local Festivities (Fiestas Patrias) +
-  Christmas +



# What is COPEN?

## COPEN 2022

It is a population-based study that analyzes how we Colombians feed ourselves in our daily daily environment.

### Goal

Measure the intake of more than

160



foods and esencial nutrients

to better understand the nutritional profile of the country and its impact on health.

## Key Findings



### Food consumption

Evaluation of 160 foods, macronutrients and micronutrients.



### Abdominal obesity

More than 40% of adults suffer from abdominal obesity, associated with the risk of cardiovascular disease.



### High caloric intake

Average caloric intake between 40 and 45 kcal/kg/day for men and between 35 and 45 kcal/kg/day for women.



### Obesity

Increase in the prevalence of obesity, especially in men, from 12.6% in 2018 to 15.6% in 2022.



### Diabetes

13% of the adult population faces diabetes; high prevalence in Medellín and Barranquilla.



### Nutritional deficits

Low intakes of calcium, vitamin D, fiber and Omega-3.

### Why did we do it?



#### Lack of recent data

Since 2015, there had been no updated data on nutrition in Colombia, which limited health, food industry, academia and public policy decisions in Colombia.



#### Impact on health

Chronic diseases such as diabetes are related to eating habits, among other factors, and represent the leading causes of illness and death in the country (Departamento Administrativo Nacional (National Administrative Department of Statistics [DANE], 2023, p. 28)\*.

### How does COPEN help us?

1

#### Informed decisions

COPEN allows us to develop better health and food strategies.

2

#### Effective interventions

Facilitating the design of solutions that respond to the nutritional needs of Colombians.

### Who participated?



Los Andes University  
Scientific team



National Consulting Center  
Field methodology



Alianza Team  
Sponsor



# Social Development Programs

We are agents of change within the communities, investing in social programs that address local challenges and promote equal opportunities. True to our corporate philosophy, **Stronger as Allies**, we collaborate with organizations to identify needs and jointly develop solutions that help improve people’s quality of life. A clear example of this is the implementation of Social Development Programs in each of our operations, tailored to the realities of the local context and designed to meet the specific needs and expectations of surrounding communities.

"Infancia con Bienestar" (Childhood with Well-being) is a program focused on providing comprehensive education and promoting the well-being of children and adolescents in areas near our operations. In 2024, a total of 212 people benefited from the program, 160 were children between 0 to 5 years old. Including family members and caregivers, the program reached 660 people overall. With an investment of more than COP \$14,000,000, we conducted 16 workshops in collaboration with different partners, such as the Colombian Institute of Family Welfare (ICBF), Sodexo, Children's Homes and others.

**This program focuses** on providing access to comprehensive training with certified education to help facilitate the transition to working life and building a life project for young people once they have completed their education. During 2024, with an investment of COP \$357,948,843, 101 people between 18 and 55 years of age participated, from socioeconomic base 1, 2 and 3, of which 14 were women and three of them were household heads. As an impact, participants collectively generated COP \$367,898,243 in income through their work projects. In total,

**Beatriz Rodríguez**  
Community Mother Leader, Bogotá

*"The implementation of the Infancia con Bienestar (Childhood with Well-being) Program in our Community Homes has supported the development of cross-cutting projects in environmental education and nutritional health. It has increased children's participation and creativity in educational activities, strengthened manufacturing practices and food safety within the Community Home, and created opportunities for community mothers to receive updated training. I thank Alianza Team for all the support it provides in promoting the comprehensive development of our children."*



**Joel Rosales**  
Beneficiary of "Building the Future", Barranquilla

*"Thanks to the sponsorship provided by Alianza Team, I was able to begin my studies. After a year of coursework and hands-on training, I graduated as a Technician in Industrial Machinery Mechanics and landed my first formal job—right here at Alianza Team. This program transformed my life and gave me the opportunity to meet wonderful people within the company. Alianza Team gave me the support and trust I needed to start my professional journey. Thank you so much, Alianza Team!"*



**Samuel Alonso** +





## Tatiana Naviteño

### Beneficiary of "Building the Future", Buga

"I am deeply grateful to Alianza Team and the Building the Future program because it gave me the opportunity to receive training, provided me with employment, and showed me that, despite difficult circumstances, I can overcome challenges and become better every day. Today, thanks to the Strategic Alliances formed with other companies, I am working at Dulces del Valle as a Production Assistant. As Lao Tzu once said: 'Gratitude is the memory of the heart.'"



26 jobs and entrepreneurial ventures were either created or strengthened, and more than 300 people were indirectly benefited by the program.

Through **Familias Emprendedoras** (Entrepreneurial Families), we provide education and training to strengthen job skills. In addition, we promote local entrepreneurship through strategic alliances. In 2024, a consolidated investment of COP \$37,206,013 was made, resulting in 176 training sessions, workshops, and courses, as well as 43 productive events. Among the 103 direct participants, 79 were over 41 years old, and 98 were women, of whom 65 were single mothers and heads of household. As a result, participants generated an additional COP \$158,795,636 in income through sales at fairs and events, and 86 jobs were created. A total of 248 additional people benefited indirectly from this program over the course of the year.

One of the most representative events in Barranquilla resulting from this effort is Sabor Bajero, which has now become one of the most important gastronomic festivals in the region. With the participation of various allies in this organization such as the city's Mayor's Office, several of its Secretariats, the Community Action Board of Barrio Abajo and the SENA, significant visibility has also been achieved -obtaining a communications ROI of over 5%- for one of our representative brands in the area: **Aceite Z**. We estimate that the mentions in the various media and the communication associated with the festival has represented savings in advertising investment of more than COP \$354 million in the last 4 versions of the festival alone, yielding a return on investment of over 5.7%.

The community engagement work carried out in Bogotá with the **Mirachuelo** neighborhood—located near the Doña Juana landfill, one of the largest in the city—is part of our Socio-Environmental Leadership program. This initiative focuses on raising awareness around waste management and recovery at both the household and business levels, strengthening connections among various stakeholders.

## Dennys Alfaro

### Beneficiary of Familias Emprendedoras, Barranquilla

"When I joined Alianza Team, I began taking the cooking courses offered by the company. These have helped me grow and deepen my knowledge of this beautiful art. Familias Emprendedoras and Sabor Bajero have brought me many benefits—both economic and personal. I've been able to buy my work tools and gain recognition on social media with my entrepreneurial venture, El Barril de Yayo. Thank you, Alianza Team, Familias Emprendedoras, and Sabor Bajero, for giving me the opportunity to grow alongside you."





These stakeholders include our employees, who participate in environmental awareness and volunteer activities, as well as external participants such as local residents and partners who support the initiatives. In 2024, over 740 people were directly involved, with an indirect reach of more than 2,200 individuals.

We continued carrying out environmental education and awareness activities with our employees and 106 members of the educational community from the *José Celestino Mutis Rural School*, encouraging recognition of the social and environmental impacts that affect the area surrounding the Doña Juana landfill.

Through the “*Educating for a Better Tomorrow*” strategy, we promote environmental education and food security for more than 270 students by encouraging local food cultivation through horizontal and hydroponic gardens. Additionally, we conducted waste management workshops with a total of 335 employees, promoting the separation and collection of recyclable materials through the “*Recycling Route*” campaign. This initiative collected 900 kg of recyclable material.

The campaign benefited professional recyclers from the ARECCA Association and their families, contributing to the dignity of their work while also reducing the amount of waste sent to the landfill. The annual investment in this program was COP \$1,812,000, representing a significant reach and return in terms of population impact.

In Mexico, we continue working hand by hand with our partners in Morelia, including *Aldeas Infantiles SOS*, the *Asilo Patronato de Nuestra Señora de Guadalupe*, and *Comedor Santa María* in areas of indirect influence. Together, we contribute to the nutrition of more than 8,000 people each month through product donations. Additionally, through the *Semillero de Talento* (Talent Incubator) and *Feria de Beneficios* (Benefits Fair) programs, we benefited 22 young professionals and 8 entrepreneurial families, respectively.

### María Paulina Molina Beneficiary of Familias Emprendedoras, Bogotá

*“I learned about the Familias Emprendedoras program through a call for applications by Alianza Team at the Pablo Tarso Community Development Center. Thanks to the program, I’ve learned how to make and decorate products like cakes, smoothies, and muffins, which has expanded my offerings and improved the quality of my products. I’ve also gained knowledge in finance and food handling, which has helped me achieve greater profitability and efficiency in my business, Delicias María P. This program has positively impacted my business by enhancing the presentation, quality, and speed of production, while also increasing recognition through word of mouth. I encourage anyone interested to take advantage of this training, learn from the experiences of other entrepreneurs, and develop skills that will help them grow. We all need each other!”*







### Shirley Johana Muñoz

#### Beneficiary of Familias Emprendedoras, Buga

*"My name is Shirley Johana Muñoz Campo, and I am a mother and caregiver to two daughters with disabilities. I have been part of the Familias Emprendedoras program for two years. Thanks to this program and the courses I completed at SENA, I was able to get a job and I am now working as a head chef. I am very grateful to the company and the program, as they have significantly improved my quality of life and that of my daughters. Now, I can provide them with better education and healthcare. I've had the opportunity to receive training in pastry, baking, and food handling at SENA. This experience has given me greater confidence, support, and skills. I truly believe that these kinds of partnerships can transform the lives of single mothers by offering them opportunities, regardless of their limitations."*

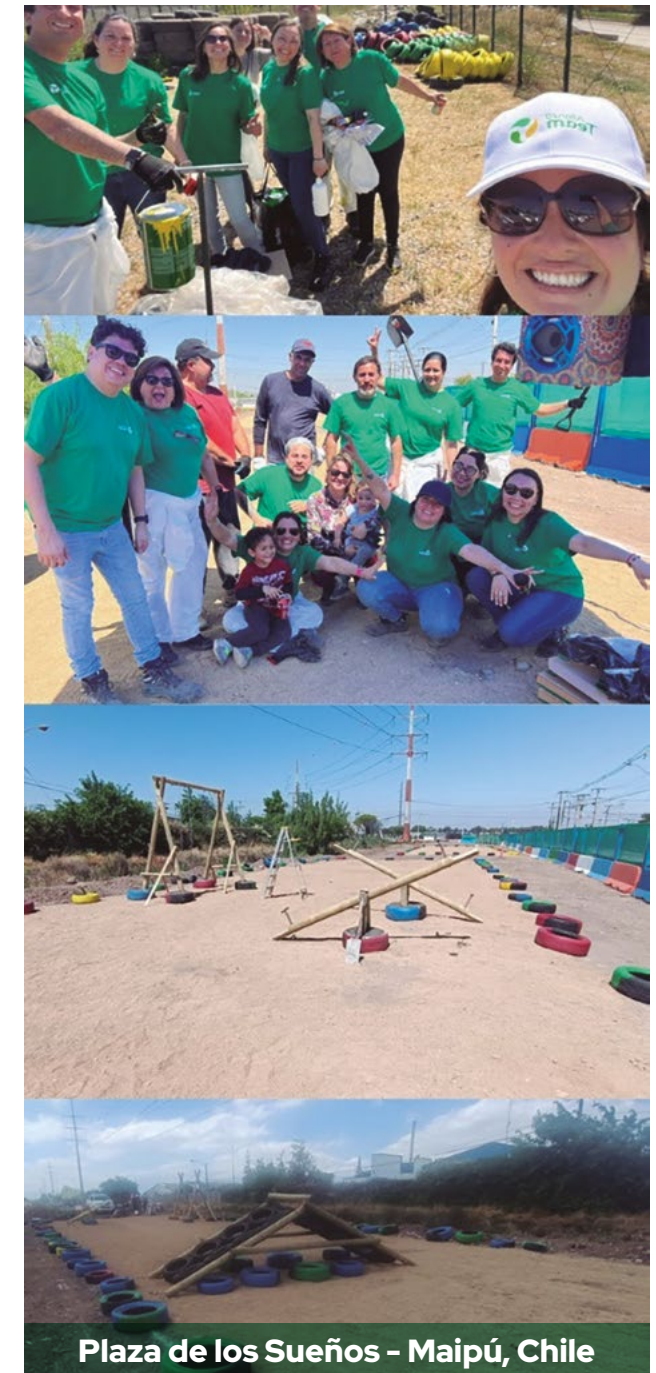


In Santiago de Chile, near our Maipú facility, the surrounding area was rehabilitated in collaboration with the community, resulting in the creation of a park for local residents called Plaza de los Sueños ("Dreams Plaza"). This initiative originated from our company's employees who, together with the Maipú Municipality and the local community, transformed what was once known as an open-air dumping ground into a safe and enjoyable space for more than 80 neighboring families.

At BredenMaster, social impact is embedded in the very essence of its business model. The development of the traditional retail channel in Chile has shown a significant social impact on small store owners who are now our clients. A study covering data from 2018 to 2024 found that BredenMaster has worked with over 6,800 storekeepers, split evenly between legal entities and individuals, representing 4.77% of store owners nationwide.

It is estimated that, during this period, an additional CLP \$19,457 million in income was generated for approximately 27,800 people (based on a household size of four). BredenMaster's contribution to strengthening the business fabric in Chile—by enabling the creation of stores through a business model that not only offers a diverse portfolio of savory and sweet baked goods and bread, but also helps equip stores with essential items like display cases, ovens, and refrigerators—is a significant contribution to society and the development of entrepreneurship, generating prosperity for thousands of families.

Finally, in the development of our new plant in North Carolina, United States, in collaboration with our partners Jackson Builders Inc. and Everett's Clearing & Grading, Inc., we donated trees to areas and families affected by Hurricane Helene in western North Carolina. We have also established partnerships with two key foundations to support the recruitment of local talent for upcoming job openings.







# Transparency and Corporate Ethics

GRI 2-15; 2-23; 2-25; 2-26; 205-2; T10; T18

Convinced that our reputation is Alianza's main asset, acting with integrity and transparency in all our operations, complying with all applicable regulations, standards and international frameworks, is our foundation and minimum expectation. We promote transparency in our practices, providing clear and accessible information about our performance, not only economic, but also social and environmental.

Through the [Policy Guidelines](#), a framework document that we update annually, we openly publish to all our stakeholders those principles, values, guidelines and commitments that guide Alianza Team employees in all regions, businesses and teams. It is from this solid corporate governance that we build reliable long-term relationships with our various stakeholders, working with a focus on sustainability of risk mitigation and opportunity capture.

Our **Integrated Risk Management System (IRMS)** allows us to ensure effective risk management at the corporate level. Based on the international standards ISO 31000:2018 and COSO ERM:2017, the IRMS helps us to identify, assess, control and monitor risks in different areas:



**Strategic:** We ensure the alignment of our decisions with the organization's objectives



**Emerging:** We anticipate new risks that may arise from the environment



**Financial:** We manage risks related to financial resources



**Operational:** We optimize the efficiency and effectiveness of our processes



**Legal:** We comply with applicable laws and regulations



**Climate:** We minimize the impact of our operation on the environment

uring 2024, the residual risk for the organization remained **moderate**, indicating that the identified and established controls are effective in maintaining the result in line with the authorized risk appetite. We work in a coordinated manner between the Risk, Compliance, Legal, Regulatory Affairs, External

Communications and Sustainability teams to provide support to the entire organization, strengthening the risk management culture, through continuous awareness and incorporation of risk criteria in processes, product development and corporate communication. This comprehensive approach allows us to:

- 1 Mitigate risks and capitalize on opportunities.
- 2 Strengthen the capabilities of our businesses.
- 3 Develop key processes.
- 4 Optimize existing processes.
- 5 Implement new technologies.
- 6 Automate activities.



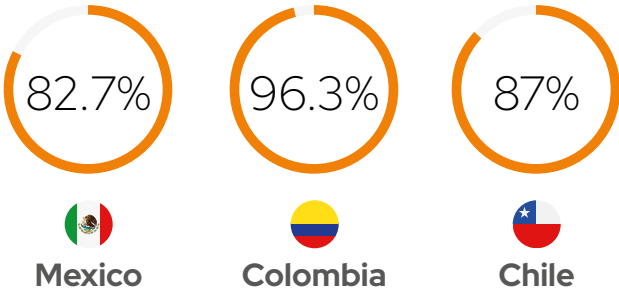
To strengthen the system in the face of volatility and constant change in the context of our businesses, in 2025 we will work to complement the context analysis under a structured approach that combines various sources of information and methodologies. With this, we seek to have a broader understanding of the global landscape to timely anticipate possible impacts and capture opportunities on our operations and stakeholders. It will also allow us to improve monitoring and decision-making in a dynamic global environment.

Through the **Integrity Line**—as the main reporting channel created by the organization for all our stakeholders—any person can communicate their concerns or complaints regarding irregular or inappropriate conduct related to Alianza Team employees, third parties that are part of our value chain or others in any matter that may be considered a violation of our [Policy Guidelines](#). This mechanism is completely anonymous and is available through the website or telephone lines 24 hours a day, 7 days a week. The Labor Relations and Integrity Committee is the body that guarantees absolute confidentiality, security and reliability in the investigation of the facts reported by the complainant, the proper closure of the case, and identifies actions that require improvements and recommendations for strengthening the mechanism. In 2024, we received a total of 22 complaints, which were investigated and fully resolved, finding that there was no violation of the codes of conduct evidenced for the cases reported. Of these, 11 (50%) were for labor relations issues and 3 (14%) for conflicts of interest. The remaining cases were unique cases in different categories.

Through our **Certi icate** platform, we continue to strengthen the dissemination and knowledge of the main corporate policies in all countries, expanding the scope of the tool to Mexico and Chile during the year. We emphasize that the vast majority of the organization's employees were certified in the following topics:



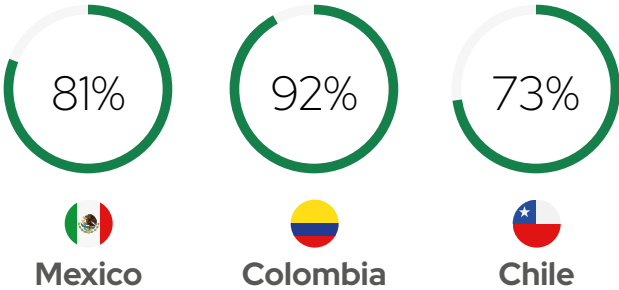
**Policy Guidelines**, emphasizing the update of the Human Rights, Equity, Diversity and Inclusion Policy, Responsible Sourcing, Supplier Code, Risk Management and Internal Work Regulations, among others.



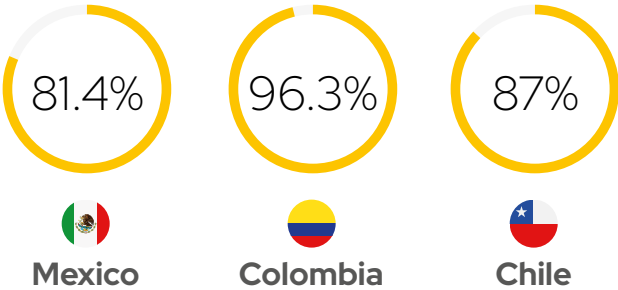
**Comprehensive Management Policy**, covering all updates in environmental matters, quality and safety, supply chain security and occupational safety and health at the corporate level.



**Ethics and Compliance Policy**, emphasizing the due diligence process that must be carried out with the counterparties with which we establish links, as well as the procedures that regulate the offer of gifts, travel and lodging expenses, donations and contributions, among others.



**Self-Control and Money Laundering and Financing of Terrorism (ML/FT) Risk Management Policy**, covering the advances and updates in the management system.





# Employment Generation and Opportunities

GRI 2-19; 401-2; T8

The generation of prosperity for us goes far beyond the economic value created by business. The impact that the organization has on people—both employees and communities and third parties external to the operation—is much greater. One of the main ways to contribute to this social and collective prosperity is through the working conditions under which we operate in all countries.

We understand that salary compensation not only affects satisfaction and commitment, but also the quality of life, economic well-being and the perception of equity and justice of employees, so in all countries where we operate we guarantee a salary above the current legal minimum wage and we are committed to maintaining it that way in the future. Through the Compensation Policy, we ensure an objective, transparent process aligned with current regulations to remain competitive in the labor market, based on salary studies using a points methodology. This allows the allocation of salaries based on the responsibility, contribution and impact of each position. Likewise,

we keep a detailed record of salary parity between men and women at all levels, which allows us to guarantee salary equity throughout the organization. Additionally, depending on the role, there is a flexible benefits scheme where employees can choose a variety of options such as supplementary health insurance, pet insurance, entertainment and gym subscriptions, market or gasoline vouchers, among others.

The annual variable compensation system of Alianza Team has as its purpose the alignment of the strategic objectives of the organization with the objectives of the areas and employees. This system has been operating for more than 7 years and is based on the guidelines set by the board of directors regarding the strategic issues for the profitable and sustainable growth of the company. Through these indicators, we incentivize progress in double materiality issues, such as: mitigation of climate change, responsible and competitive sourcing, water management throughout the value chain, quality, innovation and risk mitigation.







We recognize, however, that economic remuneration is not the only important factor. That is why we also offer a variety of "emotional salary" options adapted to the specific needs of our teams, businesses and operations. Flexible schedules, balanced Fridays, four half days off per year, celebration of special dates and permits according to need and prior agreement with the leader, among others, which are part of the compensation strategy. These schemes as a whole promote a greater balance between work and personal life, contributing to providing the flexibility and competitiveness that people seek in the labor market today.

For several years we have focused our efforts in terms of aid in the three most representative and decisive fronts for the creation of prosperity, with the potential to generate a lasting positive impact that transcends a specific moment and person. We not only accompany the employee, but their entire family, achieving a positive multiplier effect, contributing to facilitating access and improving health, education and housing conditions.

Of all the investment in extra-legal benefits offered by the organization, specifically in these three areas, COP \$4,477,850,408 was jointly disbursed for the three countries, benefiting 3,173 people, including employees and their children. This represents 68.8% of the total investment in the organization's benefits.

- Alianza Team People Conversations +
- Growth testimonies +



Education Aid  
COP \$1,353,143,271



COP \$1,096,585,176  
for 819 children and 199 employees



COP \$20,603,538  
for 28 people



COP \$18,670,637  
for 24 people



COP \$217,283,920  
for 402 people



Health Aid  
COP \$2,118,316,622



COP \$226,344,935  
for 523 people



COP \$575,956,249  
for 58 people



COP \$119,541,877  
for 103 people



COP \$1,196,473,561  
for 979 people



Housing Loan  
COP \$1,006,390,515



COP \$1,001,650,604  
for 36 employees



COP \$0



COP \$0





COP \$4,739,911  
for 2 employees



# Open Innovation

A fundamental element of our corporate innovation ecosystem is open innovation. Complementing the closed innovation that seeks to manage knowledge within the organization, and thus enhance talent, open innovation seeks to manage the ecosystem in general. We collaborate with external allies identifying shared opportunities and challenges, accelerating the capture of knowledge and technological adoption, driving competitiveness.

Through **albora**—an open innovation platform that allows us to face challenges in the food industry together with startups, corporations, research centers and universities at a national and international level—we interact with the ecosystem through two modalities:

-  Capturing knowledge and generating value through investments in emerging companies with the corporate venture capital fund (CVC). Since 2018, a total of USD 3 million has been invested in four start-ups and USD 1.5 million in two funds.
-  Generating mutually beneficial scenarios with customized collaboration frameworks as a venture client. Here, we have executed four pilots, one of them with [Muta](#).

Another initiative that connects us with the ecosystem is the **Challenge Camp**. Designed with the purpose of connecting

with university talent to identify proposals for innovative solutions to internal challenges—or what we call "challenges"—, it has been consolidating since its launch in 2020 to become a key pillar of our ecosystem. During 2024, it had the participation of more than 135 students mainly from five allied universities who presented more than 35 solution proposals to six challenges. The students, working in work groups, value this space not only for the opportunity to approach business dynamics in their training process but also for the learning that the process entails.

**Gabriella Espitia**  
Challenge Camp Participant 2024  
La Sabana University Student

*"Challenge Camp strengthened my spirit of curiosity and my ability to go beyond the obvious, to explore and interpret information in depth. But, above all, it emphasized to me the value of teamwork, where we all share the same commitment to achieve a common goal. This experience reaffirmed that a small change and a deep analysis can generate transformative solutions and have a significant impact on an organization."*

BredenMaster also launched **InnoDay**, a program focused on capturing innovations and efficiencies with the active participation of the company's suppliers and teams such as Development, Marketing, Quality, Operations, Procurement, among others. In the second half of 2024, a total of eight InnoDays were held, three at BredenMaster's facilities and five at supplier facilities. As a result, more than 30 new raw materials were presented as proposals including flavors, fillings, premixes, aromas and decorations, among others, of which nine new inputs and three new suppliers were incorporated. These sessions have also presented proposals for changes in formats, demonstrating the potential for efficiencies in the supply chain with close collaboration from suppliers. Additionally, these days have strengthened communication between the participating teams and the suppliers, also generating opportunities for joint learning regarding trends and opportunities.

In addition to the **global science network** that we have developed, the internal capabilities in innovative culture, relationships with other companies for the exchange of practices and knowledge and recognitions, at Alianza Team we know that our capabilities in innovation, research and development are a fundamental part of the success of our businesses. Together with the great talent of Alianza Team employees and a determined and coherent commitment to sustainability, it makes it possible for us to be generators of prosperity in the areas where we are directly and indirectly present.





**Thanks to all those who make these results and impacts possible to continue nurturing a better tomorrow!**





# Annexes

## 1. Limited Assurance Letter

▶ Pg. 68

## 2. Employee Diversity

▶ Pg. 70

## 3. Supply chain management

▶ Pg. 71

## 4. TCFD / IFRS S2 Alignment Index

▶ Pg. 72

## 5. Strategic Allies Social Development Programs

▶ Pg. 74

## 6. GRI Table

▶ Pg. 75



Annex 1

# Limited Assurance Letter



Sirs. Shareholders and other interested parties of  
**Team Foods Colombia S.A.**  
Bogotá, Colombia

INDEPENDENT LIMITED ASSURANCE REPORT

Scope

We have been requested by the Management of TEAM FOODS COLOMBIA S.A. (hereinafter "the Company") to perform a limited assurance engagement on the information detailed in Annex A (hereinafter, "the subject matter information"), included in the Sustainable Impact Report for the year ended December 31, 2024.

Our limited assurance engagement was conducted solely concerning the selected sustainability information included in Annex A. Our assurance report does not extend to prior periods, other information not included in the 2024 Sustainable Impact Report, or any other information related to the Report that may contain images, audio, or videos.

Criteria Applied by TEAM FOODS COLOMBIA S.A.

The criteria used by the Company's management to prepare the subject matter information detailed in Annex A and included in the 2024 Sustainable Impact Report were established considering the concepts, requirements, and principles of:

- The 2021 Global Reporting Initiative (GRI) standards in the "In accordance with GRI" option.
- The indicators for the "Processed Foods" industry from the Sustainability Accounting Standards Board (SASB) effective in 2024.
- The criteria defined by the Company for the double materiality analysis process methodology.
- The criteria defined by the Company for its own 2024 indicators.

Responsibilities of TEAM FOODS COLOMBIA S.A.'s Management Regarding the Subject Matter Information included in the 2024 Sustainable Impact Report

The Company's management is responsible for the preparation and presentation of the subject matter information included in the 2024 Sustainable Impact Report in accordance with the criteria mentioned above. This responsibility includes the design, implementation, and maintenance of internal controls necessary to ensure that the subject matter information is free from material misstatements, whether due to fraud or error.

Responsibilities of BDO

Our responsibility is to express a limited assurance conclusion on the subject matter information based on the procedures we have performed and the evidence we have obtained. We have conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

This standard requires us to conclude whether, based on the evidence obtained, anything has come to our attention that causes us to believe that the subject matter information is not presented fairly, in all material respects. In a limited assurance engagement, the practitioner performs procedures (primarily consisting of inquiries with management and other relevant personnel, as appropriate, and applying analytical procedures) and evaluates the evidence obtained.

The procedures we performed were based on our professional judgment and included inquiries, understanding and observation of processes and evidence, recalculations, inspection of documents, analytical procedures, evaluation of the adequacy of quantification methods and reporting policies, and reconciliation with underlying records.

Given the nature of the engagement, we performed the following procedures:

- a) Through inquiries, an understanding of the Company's control environment and relevant information systems was obtained; however, we did not evaluate the design of specific control activities, nor did we obtain evidence regarding their implementation or test their operational effectiveness.
- b) Understanding of the tools used to generate, aggregate, and report the subject matter information through inquiries with those responsible for the related processes.



- c) Understanding, inquiries with management-designated representatives, and verification of the process carried out by the Company in 2024 for the preparation/update of its applicable double materiality analysis, including the participation of its stakeholders in this process.
- d) Interviews with Company personnel to understand its business operations and the process of preparing the 2024 Sustainable Impact Report.
- e) Interviews with Company personnel at the consolidation or indicator leadership level, responsible for the consolidated information of the businesses to be reported, to understand the process of data collection, consolidation, and presentation of the subject matter information.
- f) Verification of the calculation criteria and their appropriate application, in accordance with the methodologies described in the criteria for the assured indicators, as per the scope indicated in Annex A.
- g) Execution of analytical procedures to support the reasonableness of the data.
- h) Comparison of the information presented in the Sustainable Impact Report with the corresponding underlying sources to determine whether it has been appropriately included in the Integrated Management Report.
- i) Analysis of the data collection processes, and internal controls related to the quantitative data reflected in the Report, assessing the reliability of the information using analytical procedures and verification tests based on sampling.
- j) Review of the information included in the 2024 Sustainable Impact Report to compare it against the criteria defined by GRI 1 - Foundation, GRI 2 - General Disclosures, and GRI 3 - Material Topics, as applicable according to the Company's declared reporting approach. This procedure was carried out based on the version of the Sustainable Impact Report provided by the Company to BDO on March 21th, 2025.
- k) Application of substantive tests on a randomly selected sample of the subject matter information prepared by management to determine the standards and indicators and verify that the data has been measured, recorded, collected, and reported appropriately through: Inspection of policies and procedures established by the Company, inspection of internal and external supporting documents, recalculations, and comparisons of the content presented by Management against the criteria established in this report.

Annex A details the subject matter information included within the scope of our engagement.

Our limited assurance engagement was conducted solely concerning the subject matter information included in Annex A for the year ended December 31, 2024. We have not performed any procedures related to prior years, projections, or future targets, nor any other element of additional information included in the Sustainable Impact Report for the year ended December 31, 2024. Therefore, we do not express any conclusion in this regard.

The procedures applied in a limited assurance engagement vary in terms of their nature and timing of application and are of a more limited scope compared to a reasonable assurance engagement. Consequently, the level of reliability obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been conducted.

We consider that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Independence and Quality Management

We have complied with the ethical and independence requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm, BDO Audit S.A.S. BIC, applies International Standard on Quality Management (ISQM) 1 and, therefore, maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards, and applicable laws and regulations.

Inherent Limitations of the Assurance Engagement

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



Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter information specified in Annex A of this report, and which was also included in the Sustainable Impact Report for the year ended December 31, 2024, of TEAM FOODS COLOMBIA S.A., has not been prepared in accordance with the criteria set forth in this report.

Restriction on Use of the Report

Our report is issued exclusively for the purpose stated in the first paragraph and should not be used for any other purpose or distributed to third parties separately. This report refers solely to the matters mentioned in the preceding sections and the subject matter information included in Annex A and does not extend to any other financial or non-financial information included in the Sustainable Impact Report of Team Foods Colombia S.A. for the year ended December 31, 2024, nor to its financial statements as a whole.

Action Plans

BDO Audit S.A.S. BIC provides TEAM FOODS COLOMBIA S.A., through an additional report, with recommendations for future preparation of the Sustainable Impact Report, which do not modify the conclusion expressed in this report, aiming to strengthen the process of developing, managing, measuring, reviewing, reporting, and communicating the Company's sustainability indicators.

Jaime Vargas  
Audit & Assurance Partner  
Certified Public Accountant TP 81100  
Member of  
BDO Audit S.A.S BIC  
Bogotá, March 21th, 2025.

ANNEX A

Scope of the Limited Assurance Engagement

The following details the GRI standards, SASB standards, the indicators defined by Management as own, as well as the verification scope information for the double materiality analysis of Team Foods Colombia S.A. covered by this assurance. These criteria form an integral part of our independent limited assurance report on TEAM FOODS COLOMBIA S.A.'s Management Report for the period from January 1 to December 31, 2024.

GRI Standard	Scope of Assurance
13-9	Food loss and waste
2-21	Total annual compensation ratio
2-26	Mechanisms for seeking advice and raising concerns
2-27	Compliance with legislation and regulations
3-1	Process for determining material topics
3-2	List of material topics
3-3	Management of material topics
206-1	Legal actions related to unfair competition and monopolistic practices
301-1	Materials used by weight or volume



GRI Standard	Scope of Assurance
302-1	Energy consumption within the organization
303-3	Water extraction
303-5	Water consumption
305-1	Direct GHG emissions (Scope 1)
305-2	Indirect GHG emissions (Scope 2)
305-3	Indirect GHG emissions - Scope 3
305-4	GHG emission intensity
306-5	Waste disposed of
401-1	New employee hires and employee turnover
403-10	Occupational illnesses and diseases
403-9	Work-related injuries
404-3	Percentage of employees whose performance and professional development are regularly evaluated, broken down by gender and professional category
405-2	Ratio of basic salary and remuneration of women and men

SASB Standard	Scope of Assurance
FB-PF-250a.3.	(1) Total number of food safety violation notifications received, (2) percentage corrected

Own Indicator	Scope of Assurance
T1	Investment in R&D+i as % of revenue
T3	PQR by product received and resolved from consumers and clients
T5	Supplier Management
T10	Number and % of formal complaints received and resolved regarding labor practices
T13	Absenteeism
T17	% of utilization of ordinary waste
T25	Low-carbon products - Green Hands
T26	Social development programs

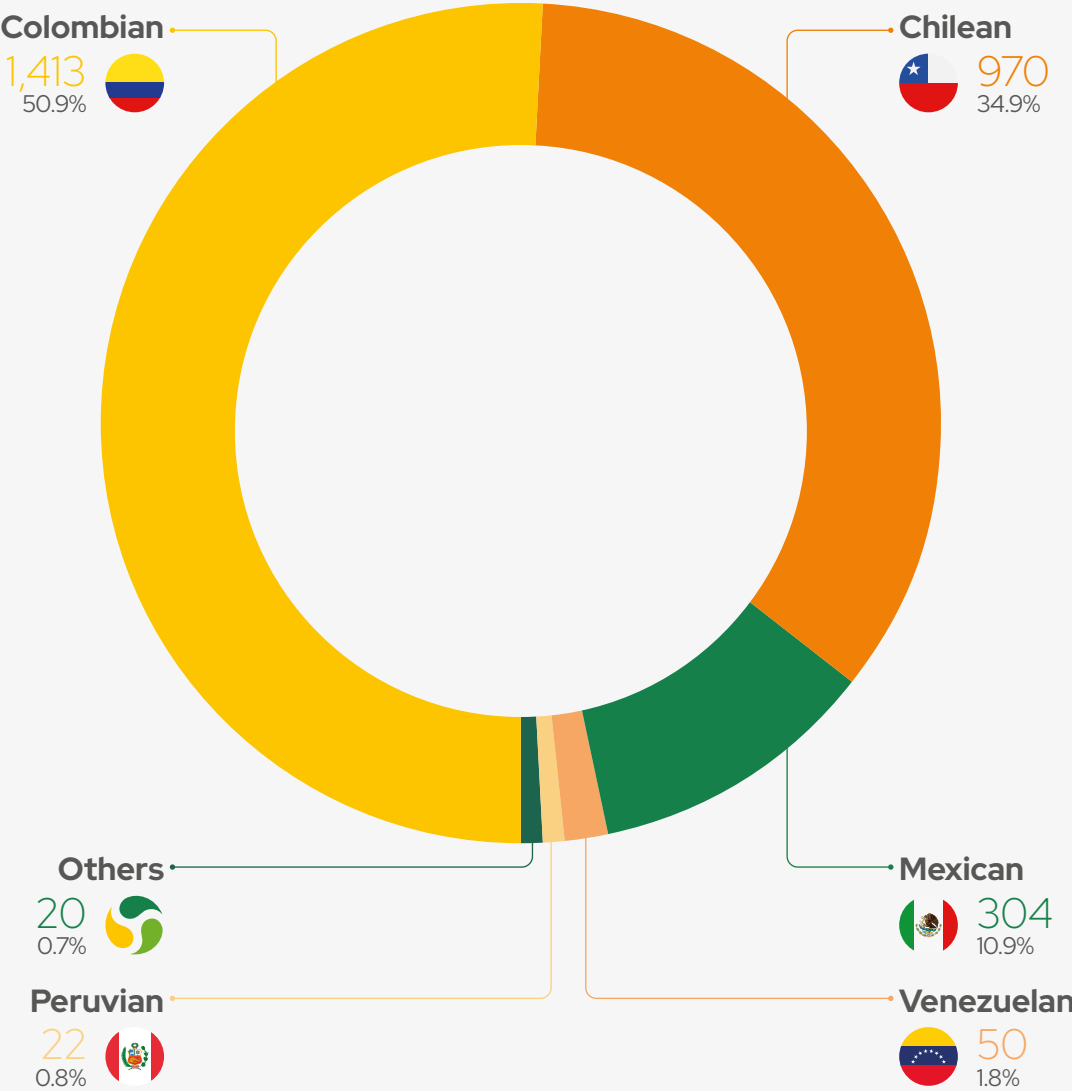
Materiality Analysis	Description
Updated Double Materiality Analysis in 2024	Methodological process designed and implemented by Team Foods Colombia S.A. for the double materiality analysis (conducted in 2024 and completed in 2025), with a validity of two (2) years. For the 2024 report, BDO conducted its verification through inquiry and document inspection regarding the progress in integrating the prioritized impacts, risks, and opportunities in double materiality, with the corporate strategic risks, as well as monitoring material topics in connection with the business strategy.






Annex 2

Employee Diversity



	Afrodescendent	Indigenous	LGBTQI+	Disabled
<div></div> <div>Colombia</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>56</div> <div>4.05%</div>	<div>5</div> <div>0.36%</div>
<div></div> <div>Mexico</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>14</div> <div>4.44%</div>	<div>0</div> <div>0%</div>
<div></div> <div>Chile</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>1</div> <div>0.99%</div>	<div>3</div> <div>2.97%</div>
<div></div> <div>BredenMaster</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>6</div> <div>0.61%</div>
<div></div> <div>Total</div>	<div>0</div> <div>0%</div>	<div>0</div> <div>0%</div>	<div>71</div> <div>2.56%</div>	<div>14</div> <div>0.5%</div>



### Annex 3





# Supply chain management

Aware of the strategic importance of our supply chain, and in accordance with our [Policy Guidelines](#) and Supplier and Contractor Code, we evaluate and develop our suppliers according to rigorous standards. In the case of a supplier's criticality, an evaluation is carried out based on criteria that directly affect the finished product: safety, quality, supply chain and OTIF performance. In addition to commercial aspects, we integrate ESG (Environmental, Social and Governance) criteria through B Corp's Impact Assessment.

Our purchasing, quality and management systems teams ensure compliance with the guidelines mentioned above. On-site evaluations: Every critical or new supplier undergoes a thorough initial evaluation, with periodic re-evaluation every 36 months. Face-to-face audits are carried out by the purchasing team or an external ally (usually Icontec) according to the nature and location of the supplier.

Standards and methodologies applied: We carry out audits, and accept certifications such as (IFS, BRC, FSSC 22000, ISO 22000 and/or AIB, among others) as evidence of compliance.

External verifications: Suppliers that at the end of the year are below 75% of OTIF compliance and/or with critical non-conformities associated with safety and quality are audited. For the case of due diligence in human rights, we work with external allies to evaluate the management of our strategic crude palm oil suppliers associated with this issue, with scope to their own operations, indirect suppliers and communities.

	 Colombia	 Mexico	 Chile	 BredenMaster
Suppliers				
Total number of Tier 1 suppliers (Direct)	709	25	57	683
Total number of significant (or critical) Tier 1 suppliers	629	15	50	80
% of total spend on significant (or critical) Tier 1 suppliers	54%	32%	66%	67%
Total number of significant (or critical) Non-Tier 1 suppliers (Indirect)	50	15	46	71
Total number of significant (or critical) suppliers (Tier 1 and others)	679	30	96	151
Suppliers				
Assessed in Sustainability	138	25	38	16
Total number of suppliers evaluated through desk evaluations/on-site evaluations	673	132	158	5
% of significant suppliers evaluated through desk evaluations/on-site evaluations	100%	100%	100%	100%
Number of suppliers assessed as having actual or potential substantial negative impacts	0	0	0	0
Suppliers with actual or potential substantial negative impacts with an agreed corrective action or improvement plan	0%	0%	0%	0%
Number of suppliers with actual or potential negative impacts that were terminated	0	0	0	0
Action Plans				
Total number of suppliers supported in the implementation of corrective action plan	679	15	50	80
% of assessed suppliers with actual/substantial potential negative impacts supported by implementation of corrective action plan	100%	100%	100%	100%



Annex 4

# TCFD / IFRS S2 Alignment Index

Recommendation	Description	Item	Reference
Governance	Disclose the organization's governance around climate-related and risk.	<b>A Describe the board's oversight of climate-related risks and opportunities:</b> The board of directors is responsible for overseeing and managing climate-related matters and does so through the audit committee.	<a href="#">Innovative Transformation - Governance in environmental risk and opportunity management Policy Guidelines</a> CDP C1.1, C1.1a, C1.1b, C2.2
		<b>B Describe management's role in assessing and managing climate-related risks and opportunities:</b> Management's responsibility is to assess and manage climate-related issues. The Vice President of Corporate Affairs leads the strategy and ensures its integration with other departments.	<a href="#">Policy Guidelines</a> CDP C1.2, C1.2a, C1.3, C1.3a, C2.2
Strategy	Disclose the current and potential impact of climate-related risks and opportunities on the organization's business, strategy and financial planning where such information is material.	<b>A Describe the climate-related risks and opportunities identified by the organization in the short, medium and long term:</b> Extreme heat, water stress are the main relevant physical risks, while carbon pricing mechanisms are the main transitional risk and are a priority in the short term but most increase in severity in the long term. Opportunities are related to increasing resilience for adaptation and generating business value from climate leadership.	<a href="#">Innovative Transformation - Climate change and energy</a> <a href="#">2024 Corporate Risk Report</a> CDP C2.2a, C2.3a, C2.4a
		<b>B Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning:</b> We identified five risks with potential financial impacts that can either increase operating costs, limit access to demanding markets or affect assets. We are aligning mitigation and adaptation strategies with business strategy and financial planning.	<a href="#">2024 Corporate Risk Report</a> CDP C2.2a, C2.3a, C2.4a
		<b>C Describe the resilience of the organization's strategy, taking into account the different climate-related scenarios, such as a scenario with 2°C or less:</b> Our mitigation strategy in both scenarios analyzed is to reduce our emissions in line with science (SBTi), while our adaptation strategy is to evaluate changes in product, process and supply according to the projections of climate indicators in the two scenarios. Collaborative work with suppliers to advance projects that will lead us to increase the chain's resilience is essential.	<a href="#">Innovative Transformation - Climate change and energy</a> <a href="#">2024 Corporate Risk Report</a> CDP C3.1, C3.2, C3.2a, C3.3





Recommendation	Description	Item	Reference
Risk management	Disclose how the organization identifies, assesses and manages climate-related risks.	<b>A Describe the organization's processes for identifying and assessing climate-related risks:</b> We aligned the methodology of the Integrated Risk Management System, incorporating particular elements such as scenario analysis. We also adapted the criteria for evaluating transitional opportunities, seeking to make this analysis a key element in decision making for financial planning and business strategy.	<a href="#">Policy of Administration and Management of Risks</a> CDP C1.1a, C1.1b, C2.1b, C2.2, C2.2a, C3.2a
		<b>B Describe the organization's processes for managing climate-related risks:</b> Risk management is the responsibility of the different directorates; the corporate risk coordination department reviews controls and evaluates risks on an annual basis. More information in the policy.	<a href="#">Policy of Administration and Management of Risks</a> CDP C1.1a, C1.1b, C2.1b, C2.2, C2.2a, C3.2a
		<b>C Describe how the processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management:</b> This process is aligned to the Integrated Risk Management System and is led by the Corporate Risk Coordinator.	<a href="#">Policy of Administration and Management of Risks</a> CDP C2.1b, C2.2
Metrics and targets	Disclose metrics and objectives used to assess and manage relevant climate-related risks and opportunities where such information is material.	<b>A Disclose the metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management process:</b> The metrics used to assess risks and opportunities are those contemplated in the Integrated Risk Management System.	<a href="#">2024 Corporate Risk Report</a> CDP C4, C9
		<b>B Disclose Scope 1, Scope 2 and, if applicable, Scope 3 greenhouse gas (GHG) emissions and related risks:</b> We disclose all three scopes annually in the impact and sustainability report, see chapter reference.	<a href="#">Innovative Transformation – Climate change and energy</a>
		<b>C Describe the objectives used by the organization to manage climate and performance-related risks and opportunities against targets:</b> We aim for risks to be within our corporate risk appetite, i.e. moderate. We disclose our risk management annually in the impact and sustainability report, see chapter reference.	<a href="#">Innovative Transformation – Climate change and energy</a> CDP C4



Annex 5

# Strategic Allies Social Development Programs

NORTH ZONE

Junta acción comunal Barrio Abajo.

Hogar infantil de Barrio Abajo.

Alcaldía de Barranquilla.

Arquidiócesis de Barranquilla.

Sodexo.

Secretaría de la mujer.

SENA.

Secretaría de Control Urbano y Espacio Público.

Secretaría de Gestión Social.

Oficina de la Primera Dama.

Banco Arquidiocesano de Alimentos.

ABACO

Secretariado de Pastoral Social - Cáritas

CENTRAL ZONE

Cámara de comercio de Bogotá.

Alcaldía local de Tunjuelito / Secretaría de integración social.

Centro de desarrollo local Pablo Tarso.

Fondo de desarrollo local de Usme.

Hogares ICBF.

Equipos de Bakery y Food Service de Team Foods.

SENA.

Fundación Ángeles.

Policía Metropolitana.

Instituciones de Movilidad.

Granja la mariposa.

MAD Diseño Gastronómico.

Asociación de Productores Agropecuarios ASOPROAM.

Fundación Ángeles, Hogares ICBF.

Colegio Rural José Celestino Mutis.

Asociación de recicladores sembrando Futuro ARECCA.

Asociación Parque Mirachuelo.

SOUTH ZONE

Fundación Familia Vicentina/ Comedor Balboa.

Fundación Familia Vicentina.

Secretaría de la mujer

Casa de mujeres empoderadas Buga.

SENA.

Junta de Acción Comunal de los barrios Comuna 5 de Buga: Barrio Balboa; Barrio Uninorte; Barrio La Honda; Barrio Sucre; Barrio La Honda; Barrio Ricaurte; Barrio Jardín.

Junta de Acción Comunal (J.A.C) Barrio San José Obrero en Buga.

Secretaría de Bienestar.

Comfandi.

Fundación WWB.

Secretaría de Turismo y Desarrollo Económico.

Fundación Hogar Mendigo.

Fundación Centro Bienestar del Anciano.



Annex 6

# GRI Table

General Contents: GRI 2					
Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<u>6</u>	GRI	2-1 Organizational details.	Who we are; Alianza Team is a privately held organization where no government entity or organization involved in state activities owns shares in any of our companies. Additionally, no founding member individually holds more than 5% of the company's shares or, consequently, more than 5% of the voting rights.		
<u>75</u>	GRI	2-2 Entities included in the organization's sustainability reporting.	Alianza Team is formed by the following entities: Team Foods Colombia S.A.; Grasas S.A.; Team Foods Chile S.p.A.; Team Foods México S.A. de C.V.; Operadora Team S.A. de C.V.; BredenMaster S.p.A.; Distribuidora de Productos Alimenticios Los Guindos S.p.A; Team Investments LLC; Team Foods USA INC.		
<u>75</u>	GRI	2-3 Reporting period, frequency and contact point.	2024 - Annual Isabel Giraldo - <a href="mailto:isabel.giraldo@alianzateam.com">isabel.giraldo@alianzateam.com</a>		
<u>75</u>	GRI	2-4 Restatements of information.	We do not report significant and/or relevant changes compared to the information reported in previous years.		
<u>2</u>	GRI	2-5 External assurance.	This report was verified by BDO Audit S.A.S. BIC in accordance with the limited assurance scope included in the verification letter in Annex 1.		
<u>5</u>	GRI	2-6 Activities, value chain and other business relationships.	Allies from the Origin - Responsible Production		
<u>6</u>	GRI	2-7 Employees.	Who we are - Our presence and Organization		
<u>6</u>	GRI	2-8 Workers who are not employees.	Who we are - Our presence and Organization		
<u>12</u>	GRI	2-9 Governance structure and composition.	<p>The Board of Directors, the governing body delegated by the Shareholders' Meeting, is composed of five principal members, 100% of whom are men, independent and nonexecutive. 80% of the principal members have served for more than 10 years and the remaining 20% for less than 5 years. The independence criteria are aligned with the guidelines used by S&amp;P Global in the Corporate Sustainability Assessment (CSA). Shareholder approval is required for changes in bylaws.</p> <p>The President's Committee, together with the Executive Committees of each of the Strategic Business Groups, performs the function of continuous monitoring and accountability, reporting monthly to the Board of Directors. There are also other committees such as the Financial and Raw Materials Risk Committee; Labor Risk Committee; Corporate Finance Committee; Integrity Committee; Operational Excellence Committee; Crisis Committee; Audit Committee; Research Committee; and Strategy and Budget Committee, among others, which also play a control and monitoring role in the organization's daily operations for timely decision-making on economic, environmental and social issues.</p>		





General Contents: GRI 2					
Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">76</a>	GRI	2-10 Nomination and selection of the highest governance body.	According to the bylaws, the members of the Board of Directors are selected annually by the Shareholders' Meeting under internal guidelines to ensure the necessary skills and knowledge of the manufacturing and agroindustrial industries, to guide and approve discussions with Management regarding corporate strategy, and the impacts and challenges the organization faces and their respective handling. The opinion of the stakeholder group: Shareholders are taken into account in this process as they elect the members of the Board of Directors..		
<a href="#">76</a>	GRI	2-11 Chair of the highest governance body.	The chairman of the highest governing body does not hold an executive position within the organization.		
<a href="#">76</a>	GRI	2-12 Role of the highest governance body in overseeing the management of impacts.	The company's highest governing body delegates the review and approval of the corporate strategy and acquired corporate commitments to the Board of Directors. This responsibility is, in turn, delegated to the President's Committee and other administrative bodies for decision-making throughout the company, which involves the constant identification, monitoring, and updating of programs, initiatives, strategies, and others to manage the impacts, risks, and opportunities that may arise in relation to the economy, environment, society, and human rights. The ongoing relationship with stakeholders is delegated to the various teams within the organization who lead the specific processes in which they participate: Employees and Communities - Talent Development VP; Suppliers - Finance and Procurement VP; Shareholders - Presidency; Clients and Consumers - Businesses; Special Allies, Government, and Media and opinion leaders - Corporate Affairs VP. Updates to corporate materiality are reviewed and approved by the President's Committee, who are responsible for monitoring and final validation of this identification of impacts and their day-to-day management.		
<a href="#">76</a>	GRI	2-13 Delegation of responsibility for managing impacts.	The monitoring and updating is delegated to the Corporate Affairs Vice Presidency, which is responsible for ensuring the protection and strengthening of the corporate reputation. It is from this team that the rest of the teams are supported in the identification, monitoring and updating of the impacts, risks and opportunities that may affect the environment, society or the economy with a double materiality approach. This review is carried out in annual cycles supported by the results of the Annual Sustainability Assessment carried out by S&P Global. Every three years, the corporate materiality is updated with a double materiality approach with the support of a third party to make the necessary adjustments according to significant changes in the internal and external contexts.		
<a href="#">76</a>	GRI	2-14 Role of the highest governance body in sustainability reporting.	The President and CEO is responsible for reviewing and approving the information presented, including the organization's material topics.		
<a href="#">61</a>	GRI	2-15 Conflicts of interest.	Through the procedure for investigating conflicts of interest, corruption and fraud, led by the Labor Relations and Integrity Committee, the obligation is included for each employee to complete the survey to determine whether or not they are exposed to a conflict of interest, both at the time of their hiring and during the employment relationship, given that it can arise at any time. The company considers that having a Conflict of Interest does not necessarily constitute a breach of the labor and legal obligations of employees, but not reporting it does. Currently, an application is being developed that allows reporting, safeguarding and analyzing the situations presented by all employees, thus creating a review and approval flow through the different approval levels in the company.		
<a href="#">76</a>	GRI	2-16 Communication of critical concerns.	The President's Committee determines what will be taken to the next Board of Directors meeting, and there is no exact quantitative public record of the critical concerns presented because the minutes are confidential. The nature of the concerns presented are strategic and cover environmental, social and economic aspects.		
<a href="#">76</a>	GRI	2-17 Collective knowledge of the highest governance body.	The company's highest governing body is constantly informed by the President and CEO, their team, and those who attend the different decision-making bodies - delegated by the highest governing body - to increase collective knowledge about sustainable development. Communication and dissemination is done as needed, so there is no specific channel or frequency. There is constant updating on global and industry trends and their implications for sustainable development.		
<a href="#">76</a>	GRI	2-18 Evaluation of the performance of the highest governance body.	According to the minutes of the Board meetings, the average Board member attendance is more 75%. Due to confidentiality reasons, management is not authorized to disclose the minutes.		



General Contents: GRI 2

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">63</a>	GRI	2-19 Remuneration policies.	Compensation at Alianza Team is carried out in accordance with the guidelines set out in the Compensation Policy, which describes the different mechanisms, variables and schemes that have been defined and approved by the Compensation Committee and the Board of Directors for 100% of the organization's employees. Executive compensation, complemented by the Variable Compensation System, has the following indicators associated with corporate materiality, thus linking monetary incentives with the commitment to sustainability: Carbon footprint, CSA Result (Climate change mitigation); OTIF, Supply Chain Cost, CSA Result (Responsible and Competitive Sourcing); CSA Result (Water in the value chain); Reduction in returns; AI implementation (Quality, Safety and Opportunity); Sales of new products and developments, Business EBITDA (Customer satisfaction); Sales of new categories and products (Innovation and development); Effectiveness of risk hedges, Regulatory strategy for new categories (Geopolitical and socioeconomic risk); Undesired turnover, Work environment, Vacancies filled with internal talent; LTIFR, Accident severity (Alianza Team People). Neither the President and CEO of the organization nor other executive officers own company shares, as there is no compensation plan or program that includes the conversion or subscription of company shares. For this reason, there is no procedure indicating the requirements for the ownership and management of shares by the organization's executives or employees.		
<a href="#">77</a>	GRI	2-20 Process to determine remuneration.	The Compensation Committee is responsible for reviewing, defining and approving the remuneration for the different positions, teams and businesses according to the organization's growth objectives. The opinion of the shareholder stakeholder group is taken into account specifically through delegation to the Board of Directors. The minutes of the Compensation Committee and the Board of Directors meetings where this information is recorded are not public due to confidentiality. There is no involvement of a specialized external consultant. Additionally, the CEO succession plan is supervised by the Board of Directors and reviewed in annual talent discussions.		
<a href="#">77</a>	GRI	2-21 Annual total compensation ratio.	Ratio of the highest-paid individual's total annual compensation in the organization to the median of the total annual compensation of all employees (excluding the highest-paid individual) = 67 Alianza Team; % increase in the highest-paid individual's total annual compensation compared to the median % increase in the total annual compensation of all employees (excluding the highest-paid individual) = -1.8% impacted by Alianza Team's variable compensation; Highest-paid individual: -0.0835; Median employees: 0.0463; The regional databases are sent by email to consolidate with the historical database of the year at the country level and are finally subjected to a transformation that involves data cleaning and adjustment to parameterize the database according to specific needs.		
<a href="#">5</a>	GRI	2-22 Statement on sustainable development strategy.	President's Message.		
<a href="#">12</a> , <a href="#">62</a>	GRI	2-23 Policy commitments.	The Policy Guidelines are based on the Employee Handbook of Conduct, detailing the Ethics and Compliance Program, Internal Labor Regulations, Human Rights, Equity, and Inclusion Policy, the Supplier Code of Conduct and the Responsible Purchasing Policy, among others.		
<a href="#">12</a>	GRI	2-24 Embedding policy commitments.	The Alianza Team Policy Guidelines communicate the guidelines, commitments and expectations that the organization has in its relationship with its stakeholders in a public manner. The responsibility for updating and disseminating the guidelines is assigned to each specific team that leads the specific processes to carry out the documentary update in line with the stipulations of ISO 9001. This document is disclosed in inductions, re-inductions and various internal and external training mechanisms, as well as through the inclusion of a reading and acceptance control for commercial relationships.		
<a href="#">14</a> , <a href="#">61</a>	GRI	2-25 Processes to remediate negative impacts.	Who we are - Context, Materiality and Economic Value; Generators of Prosperity - Transparency and Corporate Ethics.  Integrity Line: Of the 22 cases reported, 11 (50%) were related to labor relations issues, 3 (14%) to conflicts of interest, and the remaining 36% - representing 5% each - to the following topics: internal transactions; unauthorized discounts; irregularities in auditing/accounting; retaliation against whistleblowers; misuse of company assets/services; threats; falsification of records; fraud.		



General Contents: GRI 2					
Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">61</a>	GRI	2-26 Mechanisms for seeking advice and raising concerns.	We promote the purpose and operation of the Corporate Integrity Line throughout our value chain with all stakeholders. This is the official mechanism for concerns and complaints regarding any violation of our Policy Guidelines.	✕	
<a href="#">78</a>	GRI	2-27 Compliance with laws and regulations.	We have not received any significant sanctions or fines (greater than USD 10,000) for non-compliance with legal regulations, including environmental, social and economic aspects, in any of our operations.	✕	
<a href="#">78</a>	GRI	2-28 Membership associations.	<p>We support various organizations such as associations, non-profit entities, and other organizations with the purpose of promoting competitiveness, good business practices, innovation and regional development, among others.</p> <p>Colombia: Asociación de Bancos de Alimentos de Colombia (ABACO); Asociación Nacional de Empresarios (ANDI) y Fundación ANDI; Consejo Privado de Competitividad; CECODES; Corporación Connect Bogotá; Fundación para el Estado de Derecho; Fundación para el Desarrollo Valle del Cauca; Fundación Probarranquilla; Proantioquia; ANALDEX; Consejo Colombiano de Seguridad; Cámara de Comercio e Industria Colombo Chilena; ACRIP; Logyca; Georgia Tech. México: ANIAME; AIEMAC.All countries: Global Compact.</p> <p>Total Contributions and Affiliations: Lobbying: COP \$0; Political campaigns: COP \$0; Tax-exempt associations, guilds and corporations: COP \$1,077,840,025. By topic: Competitiveness and business development: COP \$823,694,018; Innovation: COP \$230,547,500</p>		
<a href="#">14</a>	GRI	2-29 Approach to stakeholder engagement.	<p>Who we are – Context, Materiality and Economic Value</p> <p>The ongoing relationship with stakeholders is delegated to the various teams of the organization who lead the specific processes in which they participate: Employees and Communities (Talent VP); Suppliers (Finance &amp; Procurement VP); Shareholders (President); Clients and Consumers (Business units); Special Allies, Government, Media and opinion leaders (Corporate Affairs VP). Updates to corporate materiality are reviewed and approved by the President and his team, who are responsible for monitoring and final validation of this identification of impacts and their day-to-day management.</p>		
<a href="#">6</a>	GRI	2-30 Collective bargaining agreements.	Who we are – Our presence and Organization		

Material Topics: GRI 3					
Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">14</a>	GRI	3-1 Process to determine material topics.	Who we are – Context, Materiality and Economic Value	✕	
<a href="#">14</a>	GRI	3-2 List of material topics.	Who we are – Context, Materiality and Economic Value	✕	
<a href="#">14</a>	GRI	3-3 Management of material topics.	Who we are – Context, Materiality and Economic Value	✕	





Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
Ethics, transparency and corporate governance					
14	GRI	201-1. Direct economic value generated and distributed.	<p><b>Numbers in million COP per operation:</b></p> <p><b>Colombia:</b> Direct economic value generated (revenues): 2.011.897; Distributed: 1.908.349; Operating Costs:1.654.125; Operating Expenses: 342.976; employee wages and benefits: 159.541; providers of capital: 37.214; Government: 56.319; community investments:1.148; VER: 103.548. <b>Mexico:</b> Direct economic value generated (revenues): 409.695; Distributed: 394.934; Operating Costs: 344.354; Operating Expenses:72.014; employee wages and benefits: 40.495; providers of capital: 6.838; Government: 3.246; community investments: 0; VER: 14.760. <b>Chile:</b> Direct economic value generated (revenues): 140.727; Distributed: 138.769; Operating Costs: 120.829; Operating Expenses: 31.789; employee wages and benefits: 15.716; providers of capital: 3.363; Government: -1.139; community investments: 0; VER: 1.957. <b>BredenMaster:</b> Direct economic value generated (revenues) 373.855; Distributed: 343.832; Operating Costs: 235.263; Operating Expenses: 645.030; employee wages and benefits: 99.983; providers of capital: 10.514; Government: -1.928; community investments: 0; VER: 30.022.</p> <p><b>Human Capital Return on Investment (HC ROI): Colombia:</b> 11,5; <b>Mexico:</b> 9,3; <b>Chile:</b> 7,9; <b>BredenMaster:</b> 2,8; <b>Alianza Team:</b> 8,3.</p>		13.22.2
79	GRI	205-1. Operations assessed for risks related to corruption.	<p>Generadores de prosperidad - Nuestra Ética Empresarial y Transparencia</p> <p>Dentro de los riesgos asociado a Fraude y corrupción para Colombia, se tienen identificados 89 riesgos, de los cuales durante 2024 se monitorean 79 riesgos, con 0 eventos de riesgos materializados.</p>		13.26.2
79	GRI	205-3. Confirmed incidents of corruption and actions taken.	<p>There were no confirmed cases of corruption in 2024.</p>		13.26.4
79	GRI	206-1. Legal actions for anti-competitive behavior, anti-trust and monopoly practices.	<p>During 2024, there were no pending or concluded legal cases related to unfair competition, infractions of applicable legislation on monopolistic practices, or actions against free competition in which the organization was determined to be involved. Therefore, there were no records of finalized legal actions, including decisions or judgments, in relation to these matters.</p>	✕	13.25.2
14	Own	T19. Sales base 100 (2011).	<p>Who we are - Context, Materiality and Economic Value</p>		
14	Own	T20. EBITDA base 100 (2011).	<p>Who we are - Context, Materiality and Economic Value</p>		
79	GRI	415-1 Political contributions.	<p>During 2024, we did not make financial contributions or provide any type of support to political parties or political representatives. This decision is based on our commitment to impartiality, ethics and integrity in all our activities, as well as our respect for democratic processes and the separation between the political and business spheres.</p>		13.24.2
61	GRI	205-2. Communication and training about anti-corruption policies and procedures.	<p>Generators of Prosperity - Transparency and Corporate Ethics</p>		13.26.3



Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
Geopolitical & socioeconomic risk					
<a href="#">61</a>	Own	T18. Residual risk level.	Generators of Prosperity – Transparency and Corporate Ethics		
Research, development, technology and innovation					
<a href="#">6</a>	Own	T1. Investment in R&D+i as % of sales.	Who we are – Our presence and organization	✕	
Alianza Team People					
<a href="#">20</a>	Own	T6. Vacancies filled with internal talent for levels 4–6.	75.3% of level 4 – 6 vacancies were filled with internal talent.		
<a href="#">20</a>	Own	T7. Percentage of published internal vacancies.	82.8% of vacancies were published as internal vacancies.		
<a href="#">80</a>	GRI	404-1. Average hours of training per year per employee.	<p>During 2024 the average hours of training and development were as follows:: Colombia: 23.53; México: 4.77; Chile: 12.61; BredenMaster: 18.58; Alianza Team: 19.26.</p> <p>Training and development broken down by::</p> <p><b>Employees &lt;30 years:</b> Colombia 397; México 107; Chile 11; BredenMaster 193.</p> <p><b>Employees between 30–50 years:</b> Colombia 721 México 164; Chile 69; BredenMaster 504.</p> <p><b>Employees &gt;50 years:</b> Colombia 197; México 28; Chile 15; BredenMaster 233.</p> <p><b>Women:</b> Colombia 387; México 111; Chile 36; BredenMaster 307.</p> <p><b>Men:</b> Colombia 928; México 189; Chile 60; BredenMaster 623.</p> <p><b>Non-managerial level:</b> Colombia 1.012; México 251; Chile 70; BredenMaster 804.</p> <p><b>Junior management level:</b> Colombia 145; México 18; Chile 11; BredenMaster 42.</p> <p><b>Intermediate management level:</b> Colombia 105; México 21; Chile 2; BredenMaster 70.</p> <p><b>Senior management:</b> Colombia 53; México 9; Chile 13 ; BredenMaster 15.</p> <p>Average spend per FTE in training and development (COP): Colombia: \$557.420,01; México: \$2.964.615,81; Chile: \$1.277.907,32; BredenMaster: \$330.949,93; Alianza Team: \$776.679,46.</p>		
<a href="#">20</a>	GRI	404-2.Programs for upgrading employee skills and transition assistance programs.	Empowering Talent – Organizational Culture and Talent Development		
<a href="#">20</a>	GRI	404-3. Percentage of employees receiving regular performance and career development reviews.	The target population for the annual performance evaluations (Objectives Management Evaluations) applies to employees included in the guidelines defined by the Talent team. Therefore, it was defined that it does not apply to interns, people with active licenses or those with less than 2 months of tenure. The employees who completed the management evaluation were 1,923 (100%); Female: 32%; Male: 68%; Level 1: 0.1%; Level 2: 5%; Level 3: 10%; Level 4: 13%; Level 5: 43%; Level 6: 25%; Level 7: 4%	✕	



Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
25	GRI	401-1. New employee hires and employee turnover.	<p><b>Colombia: Employee hiring:</b> &lt;30 years: 145; entre 30–50 years: 101; &gt;50 years: 3; Women: 83; Men: 166; Nivel no gerencial: 203; Nivel gerencial junior: 32; Nivel gerencial intermedio: 14; Alta gerencia: 0. <b>Total turnover:</b> &lt;30 years: 19,02% / # 72; 30–50 years: 13,73% / # 104; &gt;50 years: 10,52% / # 23; Women: 18,06% / # 72; Men: 13,29% / # 127; Nivel no gerencial: 14,33% / # 153; Nivel gerencial junior: 19,08% / # 29; Nivel gerencial intermedio: 6,09% / # 7; Alta gerencia: 20,41% / # 10; <b>Voluntary turnover:</b> &lt;30 years: 12,41% / # 47; 30–50 years: 7,39% / # 56; &gt;50 years: 9,15% / # 20; Women: 11,54% / # 46; Men: 8,05% / # 77; Nivel no gerencial: 9,08% / # 97; Nivel gerencial junior: 11,84% / # 18; Nivel gerencial intermedio: 3,48% / # 4; Alta gerencia: 8,16% / # 4. <b>Retiros deseados y no deseados:</b> 199. <b>Mexico: Employee hiring:</b> &lt;30 years: 34; entre 30–50 years: 35; &gt;50 years: 3; Women: 15; Men: 57; Nivel no gerencial: 62; Nivel gerencial junior: 3; Nivel gerencial intermedio: 6; Alta gerencia: 1. <b>Total turnover</b> &lt;30 years: 46,61% / # 55; entre 30–50 years: 41,28% / # 77; &gt;50 years: 32,35% / # 11; Women: 38,13% / # 49; Men: 44,76% / # 94; Nivel no gerencial: 47,35% / # 125; Nivel gerencial junior: 42,11% / # 8; Nivel gerencial intermedio: 27,27% / # 6; Alta gerencia: 40% / # 4. <b>Voluntary turnover:</b> &lt;30 years: 27,11% / # 32; 30–50 years: 19,83% / # 37; &gt;50 years: 5,88% / # 2; Women: 13,22% / # 17; Men: 25,71% / # 54; Nivel no gerencial: 23,83% / # 63; Nivel gerencial junior: 10,53% / # 2; Nivel gerencial intermedio: 18,18% / # 4; Alta gerencia: 20% / # 2. <b>Retiros deseados y no deseados:</b> 143. <b>Chile: Employee hiring:</b> &lt;30 years: 5; entre 30–50 years: 9; &gt;50 years: 1; Women: 4; Men: 11; Nivel no gerencial: 9; Nivel gerencial junior: 1; Nivel gerencial intermedio: 1; Contratación Alta gerencia: 4. <b>Total turnover:</b> &lt;30 years: 38,46% / # 5; entre 30–50 years: 20,13% / # 15; &gt;50 years: 12,12% / # 2; Women: 12,82% / # 5; Men: 26,15% / # 17; Nivel no gerencial: 23,61% / # 17; Nivel gerencial junior: 18,18% / # 2; Nivel gerencial intermedio: 0% / # 0; Alta gerencia: 21,43% / # 3. <b>Voluntary turnover:</b> &lt;30 years: 15,38% / # 2; entre 30–50 years: 5,36% / # 4; &gt;50 years: 0% / # 0; Women: 2,56% / # 1; Men: 7,69% / # 5; Nivel no gerencial: 8,33% / # 6; Nivel gerencial junior: 0% / # 0; Nivel gerencial intermedio: 0% / # 0; Alta gerencia: 0% / # 0. <b>Retiros deseados y no deseados:</b> 22. <b>Bredenmaster: Employee hiring:</b> &lt;30 years: 129; entre 30–50 years: 141; &gt;50 years: 25; Women: 86; Men: 209. Contratación Nivel no gerencial: 279; Nivel gerencial junior: 15; Nivel gerencial intermedio: 1; Alta gerencia: 0. <b>Total turnover</b> &lt;30 years: 57,6% / # 108; entre 30–50 years: 36,17% / # 195; &gt;50 years: 20,31% / # 52; Women: 36,63% / # 122; Men: 35,87% / # 233; Nivel no gerencial: 36,52% / # 309; Nivel gerencial junior: 77,27% / # 34; Nivel gerencial intermedio: 12,33% / # 9; Alta gerencia: 18,75% / # 3. <b>Voluntary turnover:</b> &lt;30 years: 28,8% / # 54; entre 30–50 years: 17,99% / # 97; &gt;50 years: 8,20% / # 21; Women: 17,71% / # 59; Men: 17,39% / # 113; Nivel no gerencial: 17,73% / # 150; Nivel gerencial junior: 31,82% / # 14; Nivel gerencial intermedio: 8,22% / # 6; Alta gerencia: 12,50% / # 2. <b>Retiros deseados y no deseados:</b> 355. <b>Consolidado Alianza Team: Employee hiring:</b> &lt;30 years: 313; entre 30–50 years: 286; &gt;50 years: 32; Women: 188; Men: 443; Nivel no gerencial: 553; Nivel gerencial junior: 51; Nivel gerencial intermedio: 22; Alta gerencia: 5. <b>Total turnover:</b> &lt;30 years: 34,43% / # 240; 30–50 years: 25,11% / # 391; &gt;50 years: 16,76% / # 88; Women: 27,58% / # 248; Men: 25,05% / # 471; Nivel no gerencial: 26,84% / # 604; Nivel gerencial junior: 32,3% / # 73; Nivel gerencial intermedio: 10,28% / # 22; Alta gerencia: 22,47% / # 20. <b>Voluntary turnover:</b> &lt;30 years: 19,36% / # 135; entre 30–50 years: 12,45% / # 194; &gt;50 years: 8,19% / # 43; Women: 13,68% / # 123; Men: 13,24% / # 249; Nivel no gerencial: 14,04% / # 316; Nivel gerencial junior: 15,04% / # 34; Nivel gerencial intermedio: 6,54% / # 14; Alta gerencia: 8,99% / # 8. <b>Retiros deseados y no deseados:</b> 719.</p> <p><b>Average hiring cost COP:</b> \$ 2.805.227</p> <p>The average hiring cost includes internal and external hiring costs, such as recruiters' salaries, interviews, agency fees, advertising, job fairs, travel, and relocation costs.</p>		
63	GRI	401-2. Benefits provided to full-time employees that are not provided to temporary or parttime employees.	<p>Empowering Talent - Well-being, Health and Work Balance.</p> <p>Apart from benefits described in the above mentioned chapter, we promote sports related activities throughout our facilities to promote healthy habits and help manage stress. All our offices have lactation facilities, providing for the majority of our employees an 18 week paid maternity leave and a 2 week paid paternity leave. Also, the majority of administrative employees have flexible working hours due to working-from-home arrangements.</p>		
63	Own	T8. Investment in benefits (COP).	Empowering Talent - Well-being, Health and Work Balance.		
27	Own	T9. Work environment score - GPTW.	Empowering Talent - Well-being, Health and Work Balance - Work Environment.		
81	Own	FP3. % operational time lost per country due to strikes, labor disputes, shutdowns.	During 2024, there were no interruptions in our work activities. We maintained 100% operational uptime without losses due to strikes or labor disputes.		
24	Own	T13. Absenteeism.	Empowering Talent - Well-being, Health and Work Balance.		
24	GRI	403-1. Work-related ill health.	Empowering Talent - Well-being, Health and Work Balance.		13.19.2





Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">24</a>	GRI	403-2. Hazard identification, risk assessment, and incident investigation.	We identify hazards, assess risks, and develop action plans to mitigate them. We investigate incidents to prevent recurrence and continuously improve. To identify hazards and assess and control risks, we have documented procedures at each facility. These risk matrices comply with national laws and cover all processes. Health, Safety, and Environment personnel collaborate on their development along with operations personnel and external consultants. The substandard condition reporting program allows employees to report any situation anonymously or identified and to refrain from working in it if they wish. We use cutting-edge technology and have resources to ensure safe environments. In the event of injuries, we investigate to identify the causes and apply corrective measures. Our goal is to prevent the recurrence of similar incidents in the future and continuously strengthen our safety and sustainability culture.		13.19.3
<a href="#">24</a>	GRI	403-3. Occupational health services.	We rigorously monitor occupational injuries and illnesses, collecting data on the total number of injuries, occupational illnesses, days lost due to these conditions, absences, and fatalities, should they occur. In addition, we regularly monitor the health status of our employees and conduct audits of occupational health service providers, ensuring compliance with quality, timeliness and confidentiality standards of employee information, as well as legal compliance in all our operations.		13.19.4
<a href="#">24</a>	GRI	403-4. Worker participation, consultation, and communication on occupational health and safety.	EWe extend these standards to our suppliers and contractors to maintain the health and safety of all people, regardless of their contractual relationship with our organization. We work closely with suppliers and contractors to ensure they comply with the same rigorous standards we apply to our direct personnel through constant monitoring that includes periodic risk assessments and the implementation of appropriate preventive measures. We provide guidance and training on safe and healthy practices for all workers, regardless of their contractual relationship. We actively participate in the Occupational Health and Safety Management System (OHSMS) through monthly committees at each facility: In Colombia, the COPASST (Joint Occupational Safety and Health Committee); in Mexico, the Joint Committee; in Chile, the Joint Committee. Each committee complies with current legislation, ensuring representation from both employees and the employer. Topics related to OHS training, promotion and prevention activities (inspections, reporting of substandard conditions and prevention campaigns) are addressed, and continuous monitoring of relevant indicators is carried out to constantly improve working conditions.		13.19.5
<a href="#">24</a>	GRI	403-5. Worker training on occupational health and safety.	We conduct a wide variety of training programs on topics such as safety procedures, equipment and machinery operation, risk identification, proper use of personal protective equipment, among others. The programs are designed according to the specific needs of each function and level of responsibility. In addition, we use a variety of training delivery methods, including face-to-face sessions, online courses, printed material and workplace practices to ensure that employees receive the information effectively and can apply it in their daily work.		13.19.6
<a href="#">24</a>	GRI	403-6. Promotion of worker health.	Empowering Talent - Well-being, Health and Work Balance.		13.19.7
<a href="#">24</a>	GRI	403-7. Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	Empowering Talent - Well-being, Health and Work Balance.		13.19.8
<a href="#">82</a>	GRI	403-8. Workers covered by an occupational health and safety management system.	100% of our direct employees are covered by an Occupational Health and Safety Management System (OHSMS). In addition, we extend coverage to our contracted personnel. We verify compliance with Occupational Health and Safety standards for personnel not directly contracted through internal audits, customer audits and audits by certifying bodies.		13.19.9
<a href="#">24</a>	GRI	403-9 Work-related injuries.	Empowering Talent - Well-being, Health and Work Balance For the calculations, recordable work events are those that resulted in lost time, and the scope includes directly contracted personnel and personnel who carry out any commercial activity in each of the facilities (temporary, contractors or outsourcing). <b>Registered accidents:</b> Colombia: 22 (Employees 19 and Contractors 3); Chile: 11 (Employees 6 and Contractors 5); Mexico: 3 (Employees 3 and Contractors 0); BredenMaster: 45 (Employees 38 and Contractors 7); Alianza Team: 81 (Employees 66 and Contractors 15).		13.19.10



Specific Contents: GRI – SASB – IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">24</a>	GRI	403-10: Work-related ill health.	Empowering Talent – Well-being, Health and Work Balance. Colombia: 0; México: 1; Chile: 0; BredenMaster: 7; Alianza Team: 8.	✖	13.19.11
<a href="#">83</a>	GRI	202-1. Ratios of standard entry level wage by gender compared to local minimum wage.	For 2024, we had a starting salary to minimum wage ratio at the corporate level of 1.04. Colombia: Men:1.21, Women:1.24; Mexico: Men:1.06, Women:1.06; Chile: Men:1.25, Women:1.34; BredenMaster: Men:1.00, Women:1.00.		
<a href="#">83</a>	GRI	405-1. Diversity of governance bodies and employees.	We have established a public goal for the representation of women at the corporate level for all of Alianza Team: Women in the total workforce: 34.05 / Public target 36.67; Women in all management positions: 38.56 / Public target 22.68; Women in junior management positions: 38.65 / Public target 26.97; Women in senior management positions: 34.16 / Public target 12.21; Women in management positions in revenue-generating functions: 45.06 / Public target 32.25; Women in STEM-related positions: 31.24 / Public target 23.75.		13.15.2
<a href="#">83</a>	GRI	405-2. Ratio of basic salary and remuneration of women to men.	Basic salary by business and category (Ratio–Average): <b>Colombia:</b> GEN, Vice Presidencies: 0.61; Directors: 0.86; Managers, Sub-Managers, Junior Managers: 0.92; Coordinators, Leaders, Supervisors: 1.09; Analysts, Assistants: 0.87; Operators: 0.86; Technicians, Assistants, Advisors: 1.01; Total remuneration: 1.32. <b>Mexico:</b> GEN, Vice Presidencies: 0; Directors: 0.76; Managers, Sub-Managers, Junior Managers: 1; Coordinators, Leaders, Supervisors: 1.04; Analysts, Assistants: 0.88; Operators: 0.79; Technicians, Assistants, Advisors: 0.76; Total remuneration: 0.77. <b>Chile:</b> GEN, Vice Presidencies: 0; Managers, Sub-Managers, Junior Managers: 0.96; Coordinators, Leaders, Supervisors: 0.91; Analysts, Assistants: 1.11; Operators: 0.69; Technicians, Assistants, Advisors: 1; Total remuneration: 0.94. <b>BredenMaster:</b> GEN, Vice Presidencies: 0; Managers, Sub-Managers, Junior Managers: 0.91; Coordinators, Leaders, Supervisors: 1.15; Analysts, Assistants: 1.12; Operators: 0.85; Technicians, Assistants, Advisors: 0.75; Total remuneration: 0.99. <b>Difference between Men and Women employees (%) Alianza Team:</b> -Average Gender Pay Gap: 1.109. -Median Gender Pay Gap: 1.117. -Average Bonus Gap: 0.959. -Median Bonus Gap: 0.808. <b>Ratio between basic salary between Men and Women remuneration:</b> Colombia: 1.32; Mexico: 0.77; Chile: 0.94; BredenMaster: 0.99; Alianza Team: 1.1	✖	13.15.3
<a href="#">61</a>	Own	T10. Number and % of formal complaints and claims received and resolved for labor practices.	During 2024, a total of 11 formal cases related to labor practices were managed in various locations. We successfully resolved 100% of these cases, highlighting our commitment and effectiveness in conflict resolution across multiple geographical contexts.	✖	
Quality, safety and opportunity in products, processes and information					
<a href="#">83</a>	GRI	417-2. Incidents of non-compliance concerning product and service information and labeling.	For 2024, we did not participate in voluntary codes related to the labeling of our products as we already comply with the mandatory regulatory framework of each country.		
<a href="#">84</a>	GRI	417-3. Incidents of non-compliance concerning marketing communications.	For 2024, we have no non-compliances with voluntary codes relating to commercial communications.		



Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">84</a>	SASB	FB-PF-250a.3. (1) Total number of food safety violation notifications received (2) Corrected percentage.	During 2024, the following food safety complaints were filed: 362. <b>Colombia:</b> 36; <b>Mexico:</b> 2; <b>Chile:</b> 6; <b>BredenMaster:</b> 318. All complaints are received by the External Quality Department and resolved by the company. Using the information and sample obtained from the issue, we begin the internal traceability of the product with the reported batch. A partial or final response is sent to the customer within 5 business days; depending on the case, the product is replaced. The food complaints refer to: Biological contamination, physical contamination, microbiological contamination and chemical contamination. The number of product recalls and the total units/tones recalled in the last four fiscal years has been 0.		
<a href="#">39</a>	Own	T27. Integrated management systems (Certifications).	Certification coverage for our facilities: <b>FSSC 22000:</b> 100%; <b>ISO 14001:</b> 66% (Bogotá, Barranquilla, Buga and BredenMaster); <b>ISO 9001:</b> 66% (Bogotá, Barranquilla, Buga and Chile); <b>ISO 45001:</b> 16.6% (BredenMaster). However, the rest of the facilities have implemented the Occupational Health and Safety Management System (OHSMS) in line with Colombian legal compliance, which is more demanding than ISO itself. <b>RSPO:</b> 83.3% because it does not apply to BredenMaster due to its economic activity. <b>Halal:</b> 66.6% (Bogotá, Barranquilla, Mexico and Chile); <b>SMETA and Kosher:</b> 83.3% (Bogotá, Barranquilla, Buga, Mexico, Chile). Ecovadis 2024 score: Silver Medal, percentile 93		
Customer & consumer satisfaction and experience					
<a href="#">84</a>	Own	T2. Customer satisfaction survey.	The 2024 evaluation result for <b>Team Solutions</b> Colombia showed an NPS of 85. The satisfaction measurement for <b>BredenMaster's</b> traditional channel began in 2023, obtaining an INS result for April 2023 of 65% and closing December 2024 with 52%. For <b>Food Service</b> , Team Foods' B2B business, the 2024 measurement showed a consolidated NPS of 73 for the Food Service and Bakery segments, highlighting that more than 75% of respondents in both segments consider themselves promoters.		
<a href="#">84</a>	Own	T3. Received and resolved product claims and complaints from customers and consumers.	<b>Colombia:</b> 945; <b>Mexico:</b> 101; <b>Chile:</b> 62; <b>Breden Master:</b> 1478. A total of 2,586 customer complaints and claims were received. 100% of these complaints were resolved.		
Competitive and responsible procurement					
<a href="#">84</a>	GRI	FP1. % volume purchased from suppliers that comply with the company's Sourcing Policy.	More than 90% of the volume purchased from our prioritized critical suppliers complies with the Responsible Purchasing Policy and the Supplier and Contractor Code. We work with 100% of the organization's suppliers of prioritized raw materials to ensure compliance with the commitments stated in the Alianza Team Policy Guidelines.		
<a href="#">33</a>	Own	T4. Palm traceability.	Allies from the Origin - Responsible Production		
<a href="#">84</a>	Own	T5. Supplier management.	OTIF (On Time in Full) is used to evaluate suppliers by rating delivery time, quantity, quality and documentation. Those with a rating below 75% are considered critical by OTIF, and in that case, action plans are established to close the identified gaps. Here is a breakdown by operation of suppliers of the MPL, MEIIs, NPIs and administrative purchases categories whose OTIF score was less than 75%. <b>Colombia:</b> 5.8%; <b>Mexico:</b> 29.77%; <b>Chile:</b> 0.5%; <b>BredenMaster:</b> 10%		
<a href="#">84</a>	GRI	204-1. Proportion of spending on local suppliers.	95.71% of corporate spending was on national or local purchases and 4.29% on international purchases distributed as follows: <b>Colombia:</b> 94.65% local purchases and 5.35% international purchases; <b>Mexico:</b> 96.43% local purchases and 3.57% international purchases; <b>Chile:</b> 90.91% local purchases and 9.09% international purchases; <b>Bredenmaster:</b> 100% local purchases.		
<a href="#">85</a>	SASB	FB-AG-430a.1 Percentage of agricultural products obtained that are certified according to a third-party environmental or social standard, and percentages by standard.	<b>Palm:</b> 29.4% of the total supply of palm oil was certified under RSPO and 48.1% for palm kernel oil. 48% of Colombia's supply is certified under APS Colombia, a verification scheme for sustainable Colombian palm oil. For more information, visit: <a href="https://apscolombia.co/protocolo-apscolombia/">https://apscolombia.co/protocolo-apscolombia/</a> . Soy: 100% of the soybean supply has US SSAP certification of low-risk origin. 7.72% of the soybean oil supply is purchased under a third-party verification scheme that guarantees traceability and low deforestation risk origin (Acetrack/RTS). Canola: We advanced in the knowledge of the origin for canola oil reaching 64.75% for the first semester of 2024, the time gap is associated with the monitoring and reporting scheme we currently manage.		
<a href="#">84</a>	Own	T23. Cybersecurity incidents	During 2024 we had 3 registered cybersecurity incidents which did not in any way affect our operations, information or have monetary consequences.		





Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">33</a>	SASB	FB-AG-430a.3 Analysis of the strategy to manage the environmental and social risks resulting from contract farming and the sourcing of commodities.	<p><b>Environmental Crime Prevention Program (PPDA):</b> Its objective is to monitor and manage the risk of environmental crimes such as pollution, ecocide and deforestation, both in our operations and in the supply chain. We have developed the Social and Environmental Due Diligence Procedure that includes the step-by-step in the detection and management of alerts related to the commission of environmental and social crimes in line with Colombian regulations. <b>B Corp's Impact Assessment:</b> Evaluates the relevant aspects for our operation, complemented by international standards and certifications such as IRIS, Fair Trade Certification, Organic Certification, GRI, ISO 26000, Rainforest Alliance Certified, US Green Building Council, CDP, among others. In particular, in the environmental area, we evaluate the water management of our suppliers. To learn more about B Corp, visit: <a href="https://www.sistemab.org/programas/">https://www.sistemab.org/programas/</a>. <b>Methodology:</b> The selection of strategic suppliers is related to the risks identified in the countries where we operate, the relevant issues for the food industry and the main risks of raw materials. We define a strategic supplier as one that directly contributes to the competitive advantage and continuity of the business, of large volume and/or non-substitutable suppliers.</p> <p>Empowering Talent - Development of our communities and allies: School of Allies</p> <p><b>-Regenerative Agriculture:</b> We are implementing a process of evaluation and verification of Regenerative Agriculture practices in Colombia and Mexico, in collaboration with Peterson Projects and Solutions. Our goal is to increase the biodiversity index by 10% and water use efficiency by 5%. This evaluation is carried out using tools such as Cool Farm Tool and the SAI methodology. For more information, you can consult the following links: Cool Farm Tool and SAI Platform.</p> <p><b>-Supply Chain Monitoring and Verification:</b> We have a system that evaluates environmental, social and governance aspects throughout our supply chains, especially in the prioritized agricultural supply chains. With the support of Earthworm Foundation, an independent third party, we monitor the execution and necessary adjustments based on changes and demands of the industry in terms of responsible sourcing. This allows us to identify risks and opportunities, with a territorial approach that includes direct and indirect suppliers, producers, communities of influence and their relationship with nature.</p>		
<a href="#">33</a>	GRI	412-1. Operations that have been evaluated for impacts on Human Rights.	<p>Allies from the Origin - Monitoring and Verification.</p> <p>Specifically, in our Human Rights Due Diligence, participating strategic suppliers covered 41% and 23% of the supply of the lipid raw materials consumed in Mexico and Colombia respectively.</p>		
Protection & conservation of ecosystems and biodiversity					
<a href="#">33</a>	Own	T11. Supply chain management.	<p>Biodiversity impact assessment:</p> <p><b>Own operations:</b> The management of biodiversity in the company's own operations is led by the local teams and is closely coordinated with the risk management area. This area is responsible for identifying and assessing the risks associated with biodiversity and the potential impact on natural resources. To ensure effective supervision, periodic monitoring of these risks is carried out, covering all of the company's operations, which translates into total coverage of 18.02 hectares. This comprehensive approach allows for proactive and responsible management of biodiversity near the area of influence in all operating areas (refineries), given that we do not own crop plantations or extraction facilities for our supply.</p> <p><b>Supply chain:</b> The assessment of the impact of our sourcing on biodiversity extends to the fundamental raw materials that support our products and services. This comprehensive analysis covers all the geographical regions from which we obtain crude palm oil and soybean oil, including their derivatives. In addition, we consider potential future supply areas, thus ensuring responsible and sustainable management of our supply chain. Palm Oil: Zero deforestation monitoring and verification with Starling under their methodology.</p> <p><b>Monitoring of key ecosystems (impact removal and/or reduction measures):</b> Our commitment to biodiversity is reflected in the comprehensive assessment of the impact of our supply chain on two vital ecosystems: forests and peatlands. This assessment covered 5 strategic countries associated with our current and future supply of palm oil (Colombia, Mexico, Peru, Costa Rica and Indonesia), covering 135 provinces and a total of 632,694,555 hectares. A critical aspect of this analysis has been the identification of 16,059,146 hectares of peatland in our supply area (Colombia, Mexico and Peru), allowing us to take concrete measures for the protection and conservation of 32,355 hectares of intact peatland within these. This assessment allows us to make decisions based on the understanding and dependence on nature, to support small farmers with technical and financial resources and the promotion of practices that contribute to the preservation of essential ecosystems. We use the following information sources for the assessment: DEM (Digital Elevation Model), Deforestation Monitoring Alert and Starling Forest Cover Basemap, Global Forest Watch, Gumbrecht. Protected Area UNEP-WCMC and IUCN - The World Database on Protected Areas (2024).</p> <p><b>Regenerative Agriculture (transformation and/or reduction measures):</b> Biodiversity: We evaluate the biodiversity index for the supply chain, with a representative sample of 39 producers and 20,068 ha under the SAI methodology, using the Cool Farm Tool. Comparing the results of the baseline, the soil health indicator increased by 20%, in the case of biodiversity, the total score had a small increase from 37.9 to 38.0 points. According to these results, integrated farm plans are expected to be promoted.</p>		



Specific Contents: GRI – SASB – IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
			<p><b>Water:</b> 39 plantations were evaluated, of which 6 have irrigation systems and data on their consumption. We are currently analyzing different measures to collaborate with our suppliers and, in this way, strengthen the measurement of water consumption. This will allow us to evaluate the impact of water in relation to efficiency and productivity. <a href="https://app.coolfarmtool.org/documentation/technical-description/">https://app.coolfarmtool.org/documentation/technical-description/</a></p> <p><b>Soybean Oil:</b> We use the following tools and methodologies: Three variables focused on the risk of environmental degradation including the degradation of High Conservation Value Forests (HCVF). Forest degradation is defined as: changes within a forest ecosystem that significantly and negatively affect its species composition, structure and function, and that reduce the ecosystem’s ability to supply products, maintain biodiversity and provide ecosystem services. Deforestation and conversion risk: Three variables focused specifically on the risk of deforestation. Tools: HCVF Risk (FSC NRA/CNRA 2017-2020), Biodiversity &amp; Habitat (EPI2021), Water risk (WWF basin physical index 2021), Conversion Risk (FSC NRA/CNRA 2017-2020), Forest Area Change Rate 2015-2020 (Forest Resources Assessment 2020), Forest Loss in Primary Forests 2002-2021, tropics only (Global Forest Watch).</p> <p><b>Water stress:</b> Under the evaluation of the WRI Aqueduct Water Risk Atlas, we did not identify water stress zones for the geographies where we source palm and soy.</p>		
Carbon footprint and renewable solutions					
<a href="#">45</a>	GRI	305-1 Direct (Scope 1) GHG emissions.	Allies from the Origin – Climate change and energy <b>Consolidation approach:</b> Operational control.	✕	13.1.2
<a href="#">45</a>	IFRS S2	29(a)(i)(1) Scope 1 GHG Emissions.	<b>Calculation method:</b> Application of the GHG protocol in a calculator designed for internal use. <b>GHG included:</b> CO2, CH4 and N2O. <b>Biogenic CO2 emissions:</b> 234 tons of CO2 eq. <b>Sources of emission factors:</b> UPME, FECOC, IPCC; GHG Protocol, EPA, government agencies. (Operational control is included).		
<a href="#">45</a>	GRI	305-2 Energy indirect (Scope 2) GHG emissions.	Allies from the Origin – Climate change and energy <b>Consolidation approach:</b> Operational control.	✕	13.1.3
<a href="#">45</a>	IFRS S2	29(a)(i)(2) Scope 2 GHG Emissions.	<b>Calculation method:</b> Application of the GHG protocol in a calculator designed for internal use for the gases CO2, CH4 and N2O. <b>Information sources:</b> Market Based method: the emission factor is reported by the company that supplies the energy and is supported by an I-REC certificate. Location based method UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies.		
<a href="#">45</a>	GRI	305-3. Other indirect (Scope 3) GHG emissions.	Allies from the Origin – Climate change and energy <b>Consolidation approach:</b> Operational control.	✕	13.1.4
<a href="#">45</a>	IFRS S2	29(a)(i)(3) Scope 3 GHG Emissions.	<b>Calculation method:</b> Application of the GHG protocol in a calculator designed for internal use for the gases CO2, CH4 and N2O, for FLAG emissions Cool Farm Tool. <b>Information sources:</b> Ecoinvent v3.10, Quantis, GFLI Database and carboncloud. <b>Exclusions:</b> The exclusions were determined from the relevance analysis based on the 2021 inventory (baseline). It was identified that more than 95% of the emissions correspond to categories 1, 4 and 9. The following categories are excluded from the inventory: Due to low materiality, categories 2 (0.5%); 3 (0.52%); 5 (0.13%); 6 (0.02%); 7 (0.12%); 8 (0.01%); 10 (0.001%); 11 (0.5%); 12 (1.31%) are excluded. From category 1, purchases not related to production and services (1% of this category) are excluded and in categories 13 and 14 no activities are identified.		
<a href="#">45</a>	GRI	305-4. GHG emissions intensity.	Allies from the Origin – Climate change and energy	✕	13.1.5
<a href="#">45</a>	GRI	305-5 Reduction of GHG emissions.	Allies from the Origin – Climate change and energy		13.1.6



Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">45</a>	GRI	302-1 Energy consumption within the organization.	Allies from the Origin - Climate change and energy. We report the total energy consumption in MWh, which is equivalent to 1137.44 GJ; Thermal energy consumption (non-renewable fuels): 245,555 MWh / 883,998 GJ; Electrical energy consumption: 70,403 MWh / 253.45 GJ. Sources: The supplier of the specific fuel provides the calorific value, otherwise use only the following sources of information: UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies.	✕	
<a href="#">45</a>	GRI	302-3. Energy intensity.	Allies from the Origin - Innovative Transformation.		
<a href="#">45</a>	GRI	302-4 Reduction of energy consumption.	Allies from the Origin - Climate change and energy.		
<a href="#">87</a>	IFRS S2	6 a -b. Climate-related information - Governance.	Allies from the Origin - Innovative Transformation.		
<a href="#">43</a> , <a href="#">45</a>	IFRS S2	9 a - c. Climate-related information - Strategy.	Allies from the Origin - Climate change and energy.		
<a href="#">43</a> , <a href="#">45</a>	IFRS S2	10 a - d. Climate-related information - Climate-related risks and opportunities.	Allies from the Origin - Climate change and energy.		
Water use and management in the value chain					
<a href="#">41</a>	Own	T15. Water withdrawal intensity.	Allies from the Origin - Innovative Transformation.		
<a href="#">41</a>	GRI	303-3 Water withdrawal.	Allies from the Origin - Water saving and efficient use The total freshwater extracted is 0.570 million cubic meters, broken down as follows according to the extraction sources: Water from third parties: 0.499 million cubic meters; Groundwater: 0.071 million cubic meters. The total water extracted in areas classified with water stress is 0.241 million cubic meters, which corresponds to 42% of the total water extracted and its breakdown by source is as follows: Water from third parties: 0.221 million cubic meters; Groundwater: 0.020 million cubic meters. All water extraction is from the category "Freshwater with a total dissolved solids ≤ 1000 mg/l" <b>Methodology:</b> Water extraction is calculated from direct measurements in the Colombia facilities and from invoices from service providers in Chile and Mexico. The identification of areas with water stress is taken from the WRI Aqueduct Water Risk Atlas. The risk level for each operation is determined according to the internal methodology of the Corporate Risk Management System, which considers this source in the probability, and incorporates the scale of the impact and the strength of the control.	✕	13.7.4
<a href="#">41</a>	GRI	303-5 Water consumption.	Allies from the Origin - Water saving and efficient use The total water consumption was 0.398 million cubic meters. The water consumption in areas classified as under water stress is 0.227 million cubic meters, corresponding to the operations of Chile, BredenMaster and Mexico. <b>Methodology:</b> Water consumption is calculated with direct information from meters at the Colombia facilities and by means of the service provider's invoice in Chile and Mexico; this data is compiled in the internal calculator. The declaration of areas with initial high or extremely high water stress is based on information from the Climate Impact Platform tool of our ally ERM, which for the water stress indicator takes data from WRI Aqueduct Water Risk Atlas, the risk level for each operation is established according to the internal methodology of the corporate Risk Management System that includes this source in the probability and additionally incorporates the scale of the impact and the strength of the control implemented.	✕	13.7.6





Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">41</a>	SASB	FB-AG-140a.1. (1) Total water extracted, (2) Total water consumed, percentage of each in regions with initial high or extremely high water stress.	Allies from the Origin - Water saving and efficient use  Total water extracted: 0.570 million cubic meters; Total water consumed: 0.398 million cubic meters; Percentage of water extracted in water-stressed areas: 42%; Percentage of water consumed in water-stressed areas: 57%. The water extracted in water-stressed areas is used for steam generation, cleaning activities and uses inherent to the production process. <b>Methodology:</b> Water extraction is calculated with direct information from meters at the Colombia facilities and by means of the service provider's invoice in Chile and Mexico, this data is compiled and processed in the internal calculator. The declaration of areas with initial high or extremely high water stress is based on information from the Climate Impact Platform tool of our ally ERM, which for the water stress indicator takes data from WRI Aqueduct Water Risk Atlas, the risk level for each operation is established according to the internal methodology of the corporate Risk Management System that includes this source in the probability and additionally incorporates the scale of the impact and the strength of the control implemented.		
<a href="#">41</a>	SASB	FB-AG-140a.2 Description of water management risks and analysis of strategies and practices to mitigate them.	Allies from the Origin - Water saving and efficient use		
<a href="#">41</a>	SASB	FB-AG-140a.3 Number of incidents of non-compliance related to permits, standards and regulations on water quantity or quality.	We have had no non-conformities related to permits, standards and/or regulations on water quantity or quality. We have not been subject to any water-related incident (interruptions of operations/plant closures, etc.) with substantial impacts (more than USD 10,000) on costs/revenues in the last four fiscal years.		
Sustainable and competitive food security					
<a href="#">48</a>	GRI	13-9. Food Security.	Allies from the Origin - Food Loss and Waste  Total volume of loss and waste: 6,186.65 Ton  Volume destined for alternative purposes: 2,955.365  Total discarded: 3,231.285.  <b>Methodology:</b> The calculation is done by means of mass balance in an internal calculator based on the WEF Metrics standard.		13.19.1 13.19.2
Circularity and efficient resource management					
<a href="#">48</a>	SASB	FB-FR-150a.1 Amount of food waste generated, percentage diverted from the waste stream.	Allies from the Origin - Food Loss and Waste.		
<a href="#">49</a>	GRI	301-1 Materials used by weight or volume.	Allies from the Origin - Packaging Commitment.		
<a href="#">42</a>	GRI	306-1 Waste generation and significant waste-related impacts.	Allies from the Origin - Comprehensive Waste Management.		13.8.2
<a href="#">42</a>	GRI	306-3 Waste generated.	Allies from the Origin - Comprehensive Waste Management.		13.8.4
<a href="#">42</a>	GRI	306-4 Waste diverted from disposal.	Allies from the Origin - Comprehensive Waste Management.		13.8.5



Specific Contents: GRI - SASB - IFRS S2 and Own Indicators for Alianza Team

Pg #	Standard	Contents	Indicator answer (report section)	ExternalReview 2024	GRI Sector Standard
<a href="#">42</a>	GRI	306-5 Waste directed to disposal.	Allies from the Origin - Comprehensive Waste Management The total waste directed to disposal was 1,216 tons, broken down by disposal technology as follows: Incineration without energy recovery: 59.6 tons. Incineration with energy recovery: 12.2 tons. Security cell: 1141.99 tons. Other forms: 2.0 tons. <b>Method of calculation:</b> Collection of data from shipping manifests and waste management certificates through a calculator designed for internal use.	✕	13.8.6
<a href="#">42</a>	Own	T17. % utilization of ordinary waste.	Allies from the Origin - Comprehensive Waste Management.	✕	
<a href="#">51</a>	Own	T25. Low carbon products - Manos Verdes.	Allies from the Origin - Circular Economy Programs.	✕	
Community and social development					
<a href="#">54</a>	Own	T14. Donations (COP).	COP \$1,148,162,881		
<a href="#">54</a>	Own	T26. Social development programs.	Generators of Prosperity - Positively impacting society Calculation of indirect beneficiaries in the Childhood with Wellness program: The caregivers of the participating minors in the program. Calculation of income generated in the Building a Future program: Each participating young person is given a compensation of 1 Colombian monthly legal minimum wage plus benefits, monthly for the duration of participation.	✕	

GRI sector-specific standards not applicable

Topic	Explanation
13.6 Pesticide use	This indicator does not apply to us since we do not have our own plantations or crops. However, in the value chain chapter you can see the work we do with our raw material suppliers and their chain, where we promote and support the strengthening of good agricultural practices.
13.11 Animal health and welfare	This indicator does not apply to us since we do not currently purchase raw material of animal origin. However, we have a public corporate commitment stated in our Policy Guidelines where we promote good animal welfare practices in our operations and value chain.
13.13 Land and resource rights	These indicators do not apply to us since we do not have our own plantations or crops. However, in our Policy Guidelines we set out our commitments to respecting the legal or tenure and land use rights of indigenous and local communities, and we promote and demand compliance with these commitments throughout our value chain.
13.14 Rights of indigenous peoples	

