



Sustainable Management Report 2023

Nurturing a
Better Tomorrow

Sustainable Management Report 2024

| GRI 2-5 |

We present our Sustainable Management Report 2023, which was prepared under the modality and in accordance with the Global Reporting Initiative (GRI) standards. This report has been reviewed by the firm Ernst & Young, whose independent verification report is detailed in the annexes section in order to ensure the transparency, quality and comprehensiveness of the information hereby presented.

In addition, we would like to highlight that our report complies with the GRI 13 - Agriculture, Aquaculture and Fisheries sector standard. 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. In line with our commitment to excellence and integrity, we have also followed the International Financial Reporting Standards (IFRS) in our Sustainable Management Report 2023


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Message from the President & CEO Alianza Team



| GRI 2-6; 2-22 |



Luis Alberto Botero B.
President & CEO Alianza Team®

Watch video +



About Us



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Organizational Presence and Talent

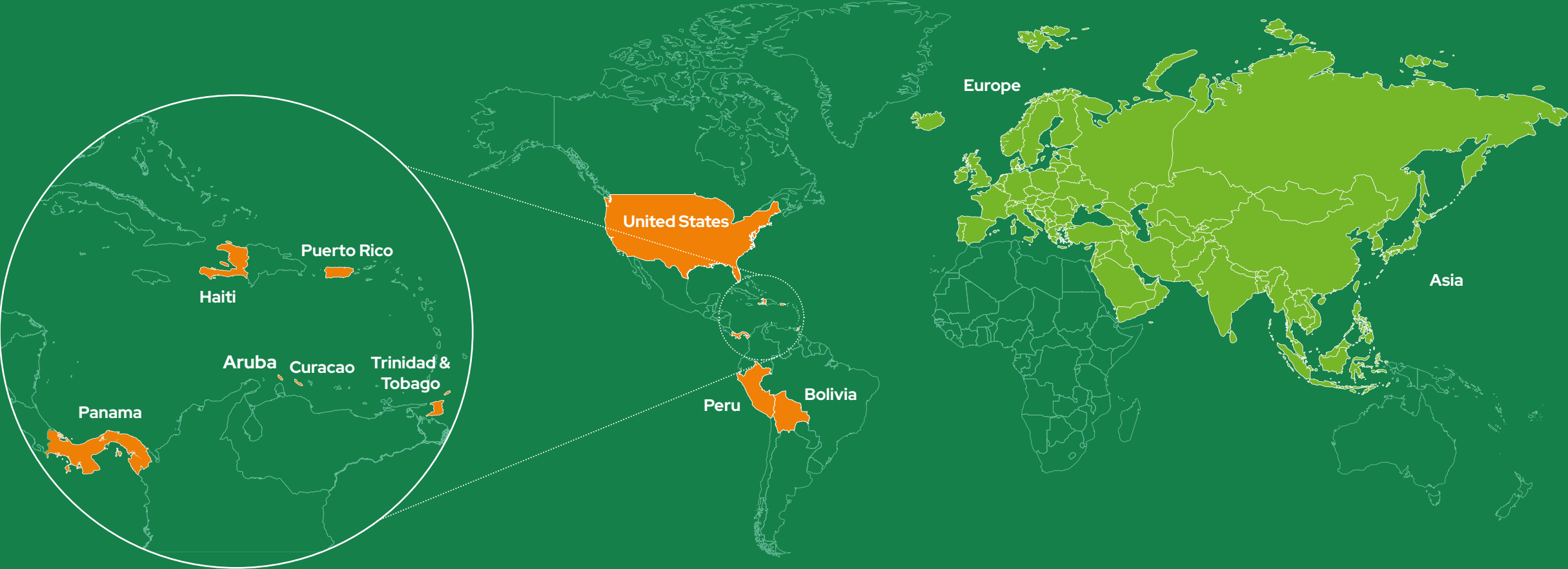
GRI 2-1; 2-7; 2-8; 2-9; 2-23; 2-30; T1

Manufacturing presence



* Of our 2,838 employees, 2,645 have an indefinite-term contract, while 193 have a fixed-term contract.
* Union representation has maintained a stable trend, with variations due to gradual disaffiliations.

Check our credentials +



Exporting presence



Support networks in Europe and Asia

* The company's foray into new categories in mature markets such as Panama, thanks to the development of a spreadable margarine that does not require refrigeration, and the opening of new geographies such as Curacao.



Since the origin of the companies that later became part of Alianza Team in 1999, our operations and businesses have been guided by a deep conviction to do things well and in the most responsible way possible for all parties involved. Today, these corporate values and principles persist, synthesized in a purpose that connects, inspires and moves us **to nurture a better tomorrow**.

From four strategic business groups-Team Foods, Team Caribe, Team Solutions and BredenMaster-we bring products and solutions to homes, industries and businesses in more than 19 countries, reaching millions of people directly through our

brands or our customers' brands and businesses. Our expertise lies in creating innovative products and technology solutions that make a difference, harnessing the power of lipids and our deep knowledge of its applications to add value in diverse categories. Under the leadership of a highly qualified team with 5 PhDs and 24 Master's degree professionals, today as a company we have 44 patents granted, 31 pending, covering a total of 21 families of inventions. Innovation, coupled with digital transformation as strategic growth levers of our businesses represent one of the keys to success that allow us to stay the course in a world that is increasingly interconnected and in

constant and rapid evolution. During 2023, we will dedicate 2.53% of our annual sales to research and development activities. In addition, through our albora open innovation platform, we seek to accelerate knowledge capture and technology adoption. During the last year, we launched 10 corporate challenges in response to specific needs, and as a result, we have carried out 4 pilot projects that have allowed us to validate market hypotheses and technologies.

To learn more about our brands and businesses and their progress, visit and follow their social networks:



Team Solutions	+	Mexico	+	Europe	+	Olivetto	+	Dagusto	+	BredenMaster	+
Team Foods	+	Colombia	+	Gourmet	+	Campi	+	Cuidas Tu Vida	+	La Torre	
Alianza Team USA	+	Chile	+	Jappi	+	Kardamili	+	Fry	+		



Understanding the context

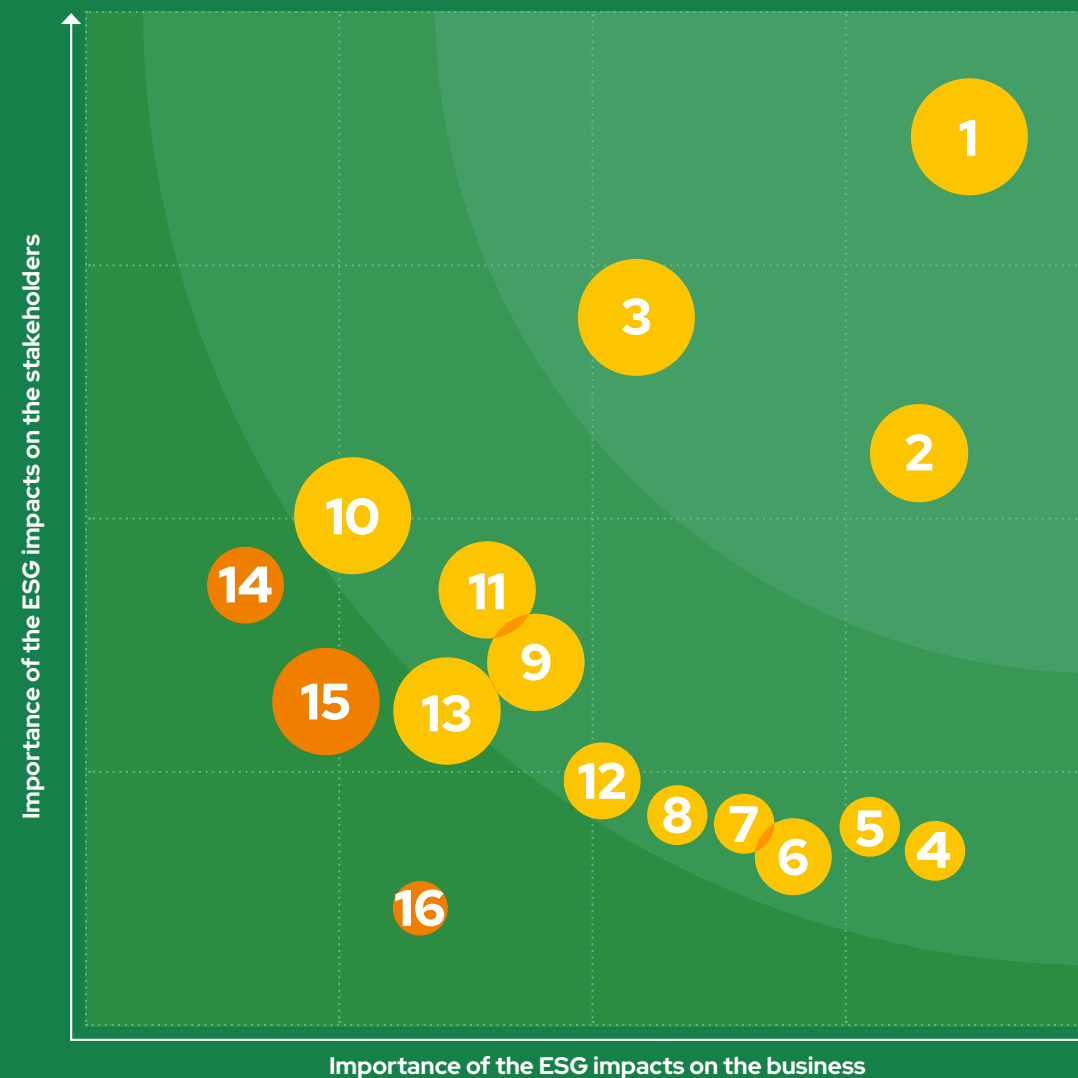
GRI 2-29; 3-1; 3-2; 3-3

Materiality

We analyze the impacts, opportunities and threats we generate and to which we are exposed, also aware of the needs and expectations of the different stakeholders in order to develop our business in a manner that is ethical, transparent, fair and respectful of human rights. At the end of 2022 we conducted our latest corporate materiality analysis with a double materiality approach, identifying the most relevant issues for our different stakeholders, both internal and external, as well as for us as an organization. These results are used as input for the corporate risk management process.



The size of the circle reflects the degree of influence that this topic has for stakeholders



Material issues

1. Climate change management
2. Traceability and supply chain
3. Water resources
4. Country risk
5. Economic risk
6. Talent management
7. Knowledge management
8. R&D capabilities
9. Nutrition and healthy lifestyle
10. Circularity
11. Product safety
12. Development of the social environment and social inclusion
13. Health and safety of our people

Efficient management issues

14. Biodiversity and ecosystem services
15. Customer and consumer experience
16. Integrity and Governance

The above prioritization remains in place given our internal and external context reviews and will continue through 2024. We complement this analysis by incorporating S&P Global's identification of issues for the global food industry. Our performance on these nine issues, which are largely consistent with our own, are available [here](#) for consultation. Specifically, for some of the highest-priority issues we are working on the opportunities and challenges as follows:



Subject	Context	Target	Target year	Progress
Climate change management	Representing one of the greatest risks to our businesses due to potential interruptions to the supply chain or disruption in the provision of critical services such as energy or water in our facilities, we know that we have to act forcefully, so setting targets backed by science under SBTi is consistent with our corporate objectives, principles and values.	46% reduction in Scope 1 and 2 emissions (base year 2019)*	2030	Advanced
		25% reduction in scope 3 emissions from agriculture (base year 2021)*	2030	
		*Pending SBTi approval for both		
Supply chain and traceability	We need to know not only where our raw materials come from, but also how they were produced in relation to environmental, social and economic aspects. This is a differentiating element for our businesses that we work from the Responsible Sourcing Strategy, ensuring compliance with our commitments and global standards.	100% traceability to origin for palm and soybeans.	2025	Advanced
		100% deforestation-free for palm and soybean.	2025	
		Fulfillment of declared commitments in 100% of our prioritized chains.	2030	
Water resources	Being an indispensable resource in our operations and agricultural supply chains, we are working on both scopes -internal and in the chain- to strengthen processes, improve practices and accompany watershed conservation and regeneration efforts at the local level, prioritizing areas where evidence of high or moderate water stress already exists.	Identification and assessment of main water risks and implementation of management measures when necessary.	2025	In progress
		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 the improvement of water use.	2030	
Circularity	We have a great responsibility with the packaging and containers used for our products as we move towards more circular models and practices that allow us to optimize the use of resources and minimize our environmental impact. From the Corporate Packaging Committee we are strengthening our processes to move forward on three fronts: REduce, REthink, and REsponsibilize.	Evaluate 100% of packaging by identifying opportunities around the three pillars of engagement.	2025	In progress
		100% compostable, recyclable or biodegradable packaging	2030	
Talent and knowledge management	We prioritize strategic talent management in order to face current and future challenges, guaranteeing diversity and equal opportunities, while emphasizing the respect for human rights at all times to provide the best experience for our employees. Through our processes we seek to attract, train, develop and retain people in an increasingly complex context due to the dynamics of the labor markets.	Fill 75% of vacancies with internal talent.	2030	Very advanced
		Achieve 100% of the successions.	2030	Advanced
		Filling 100% of key positions with key talent.	2030	Advanced

Scale of advancement: 50 > In progress; 51-70 Advanced; 71< Very advanced.



Understanding that we are a global player, we also seek to be at the forefront of market trends, practices, demands and expectations, so we align ourselves with various international frameworks and standards that strengthen our performance and keep us constantly adapting and evolving. Part of this alignment is with the United Nations Sustainable Development Agenda, in which we contribute directly and indirectly to 39 of the 169 specific objectives of the Sustainable Development Goals (SDGs).



Specifically, our production facilities have certifications and management systems implemented in various international standards. In line with the commitments set forth in the **Comprehensive Management Policy**, it is through the continuous application of verifications, audits, evaluations and participation in local programs and initiatives that we maintain our Integrated Management System in operations at the highest level of quality, safety, service, impact and improvement thanks, in part to the robustness of the different systems and document management.

Accordingly, in social aspects, five of our facilities are audited under the SMETA four-pillar standard, and in environmental issues, four of them are certified under ISO 14.001. Likewise, all are certified in food safety under FSSC 22.000 and four under ISO 9.001. However, the facilities that are not certified have implemented the system because all our operations are governed by the same standards. In addition, in all Alianza Team facilities, we implement the Occupational Health and Safety Management System following the specific regulations

of each country. In order to compare and improve, we align ourselves under the ISO 45001 standard. In Colombia, we are governed by Decree 1072 of 2015, which addresses similar aspects to ISO 45001 for the most part; any missing aspects are addressed through our Integrated Management System. In Mexico and Chile, we conduct internal audits with DELIMA to ensure compliance with ISO 45001, identifying gaps and opportunities for improvement for possible certification. Currently, our BredenMaster facility in Chile is the only one with current ISO 45001 certification. Finally, we are also a member of the Roundtable for Sustainable Palm Oil (RSPO) and all of our oil facilities are certified under this standard.

As an additional control, our operations have an annual internal audit process that adds value and improves operations, allowing us to identify, evaluate and manage risks, therefore ensuring compliance with internal and external policies and regulations. For more information about the different credentials of our operations, please visit Our Certifications.



Our Certifications

[Visit Our Certifications](#)


ISO 14001



ISO 9001

Halal Certification –
Barranquilla

Kosher Certification

Halal Certification –
ChileICONTEC GPTW
CertificationHalal Certification –
MexicoRSPO
CertificationAuthorized Economic
Operator (AEO)Operador
Económico
Autorizado
COLOMBIA

FSSC 22000

FSSC 22000
CertificationPREAD Bogotá
Certification

SMETA audited facilities



**Level II certification –
Alianza Carbono Neutralidad**
We are NOT certified, this is a
program we participate in in our
Colombian operations.



**ISO 45001 – For
our Bredenmaster
Operations**



**International
Sustainability & Carbon
Certification**

Risk & Compliance

[T18; GRI 2-23; 2-24; 2-25; 2-26; 2-27](#)

The Integrated Risk Management System (SIAR in spanish) leverages the assurance of risk management at the corporate level, developed under the ISO 31000:2018 framework and the COSO ERM:2017 model. This system supports processes by facilitating the identification, measurement, control and monitoring of the risks to which businesses are exposed, allowing counteracting internal and external factors and uncertainties that may divert operations. This protects and generates benefits along the supply chain. The SIAR guidelines determine the necessary steps to address the different types of risk (Text 1)¹, keeping them within the risk appetite defined by the Board of Directors, thus enabling their correct management and treatment. Self-management, self-regulation and self-control are essential components of the SIAR and the Internal Control System, ensuring that all employees manage their risks in a timely and responsible manner. Through its different stages, the system interacts with the entire Supply Chain with the participation of interdisciplinary teams, strengthening control activities, generating risk management strategies and taking advantage of opportunities. Consult the Risk Management and Administration Policy on our website for more information.

¹ (Text 1: Types of risks addressed and managed in Alianza Team. Strategic – Emerging – Financial – Compliance – Operational).



We made progress in the certification of 1,290 employees in this Policy, including interdisciplinary meetings with leaders in all countries and strengthening the knowledge of good practices in risk and opportunity management. We strengthened the Business Continuity Plan with strategies for before, during and after an event. With this, we seek to mitigate risk scenarios of unavailability of resources necessary for the normal functioning of operations, offering as control elements the prevention and attention to emergencies, crisis management, contingency plans and capacity to return to normal operations.

[Consult the Risk Management Policy and Risk Management Policy](#) +

Emerging risks:

Emerging risks are understood as those that have not fully manifested themselves or whose potential consequences and impacts are not precisely known. Therefore, the way to evaluate them is not the same as that of traditional risks. The following risks are being monitored as part of the monitoring stage:



Climate Change:
Ineffectiveness in adaptation and mitigation of physical and transitional risks.



Sociopolitical changes:
Affecting the business strategy due to political changes caused by variations in legislation and public policies as well as economic and legal instability.



Changes in consumer habits:
Inability or delay in identifying, interpreting and solving new consumer needs.



Operational capacity:
Not having the necessary and sufficient product and/or production capacity to meet current demand due to demographic changes.



Changes in supply chains:
Changes in transportation, logistics, ports and other elements that determine the way products are supplied and distributed.



Cybersecurity:
Increased cyber vulnerability due to rapid advances in technology and its implementation in the business.



Personnel shortage:
Shortage of human talent for the development and continuity of the operation due to the need for specific and technical capacity required by the business.



Resource scarcity:
Material decrease in the availability of resources caused, among others, by demographic changes.



Investment:
Changes in investment behavior due to increased uncertainty in society and in consumer demands or expectations.



Artificial Intelligence (AI):
Inappropriate development and/or use of AI tools, such as improper handling of organizational data and information.

Climate change and nature

We acted proactively to manage and capitalize on the opportunities presented by the current global landscape where climate change, the natural resource crisis and biodiversity loss are in the top 10 near-term global risks according to the World Economic Forum's 2024 report. We aligned the SIAR methodology working to incorporate particular elements such as scenario and financial impact analysis, adopting recommendations from the TNFD and TCFD frameworks that are now incorporated in IFRS S1 and S2. We have adapted the criteria for evaluating transitional opportunities, seeking to make this analysis a key element in making financial planning and business strategy decisions.

The Board of Directors monitors and supervises climate and nature-related issues, delegating to the management team the administration, updating, implementation of controls and mobilization of these through the Vice Presidencies of Corporate Affairs and Operations.





Cybersecurity

Through our Integrated Information Security Policy, we establish guidelines for safeguarding our digital assets and protecting data integrity. From access control to secure application development, every aspect is carefully regulated to ensure maximum protection against cyber threats. Our cybersecurity infrastructure is designed to provide 24/7 continuous and uninterrupted protection against any potential threat. The Information Security process encompasses four main approaches supported by the Information Security Management System (ISMS):

- 1 Strengthen the culture of information employees, contractors, and other third parties.
- 2 Ensure proper implementation of security in OT networks and processes.
- 3 Manage Information Security incidents in an adequate and timely manner.
- 4 Ensure the correct implementation of threat prevention tools.

For the years 2023 to 2025 we have a strategy called "Security 360" with seven key areas of action that will guide us toward achieving our objectives.

Strategic Risks:

Risks associated with the non-achievement or attainment of strategic objectives, which may affect the execution of our strategy for success in current and future environments. Here

we address business fundamentals, global, consumer and business trends. The following risks are being tracked as part of the monitoring stage:

Access to channels

Weaknesses in the capacity to manage and develop the different channels and interaction with our stakeholders, disabling effective and timely access to our portfolio.

Capital Management

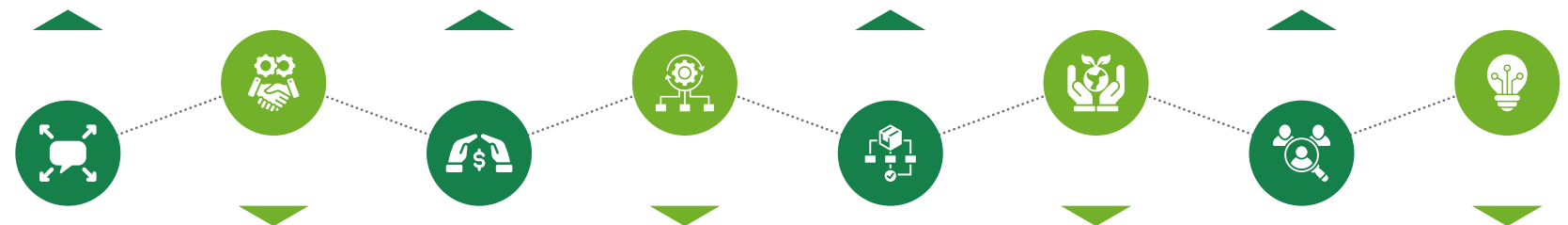
Inefficient management of financial resources, affecting growth and profitability in projects.

Operating Model

Not having the knowledge, resources and flexible processes to respond to market challenges in an articulated manner.

Human Talent

Failures in the attraction, development and loyalty of human talent with the degree of competencies necessary to achieve the proposed goals.



Alliances and ecosystems

Not having the capacity to influence and relate with stakeholders to generate better conditions for the consolidation of the business.

Change Management

Lack of organizational capabilities to promote and drive innovation and the creation of new lines of business, services and/or processes that respond in a timely manner to the demands and changes in the environment.

Sustainability

Failure to maintain sustainability standards in the areas of social development, environment and governance, which disrupts business continuity.

Technology

Failure to adopt the appropriate and relevant technology to materialize the strategy, preventing innovation and business continuity.



During 2024 we will continue to manage the risks already identified in order to keep them in line, working consciously and persistently with our stakeholders, creating powerful spaces and actions for the adequate and timely management of the uncertainties generated globally and locally, with the aim of maintaining the necessary standards. We will continue to adapt, develop and expand our capabilities and resources in order to have a strong and reliable organization that will endure over time.

Compliance

With a clear emphasis on ensuring ethical principles and corporate integrity, the processes under the leadership of the Compliance team also reinforce that second ring of control of the other processes and systems implemented to manage the risk of the company being instrumentalized for money laundering. During 2023 efforts were mainly focused on strengthening prevention through:



The design of the Environmental Crime Prevention Program (PPDA), which aims to monitor and manage the risk of committing crimes such as: environmental pollution, ecocide and deforestation both in our operations and in the supply chain. The Due Diligence process incorporates warning signals related to the commission of environmental crimes in line with Colombian regulations.



Strengthening the Due Diligence process, establishing criticality levels for the main counterparties, increasing the frequency of our monitoring in line with the Chain Monitoring and Verification System, which allows us to be congruent with our risk-based approach.



The development of a tool that allows all our employees to be aware of situations that may generate conflicts of interest, report them and manage them through the monitoring of the Labor Risks and Integrity Committee.



Strengthen the segmentation model by counterparties, including more variables to generate alerts against the possible commission of crimes of Money Laundering, Financing of Terrorism and Corruption.



The accompanying strengthening of the Earthworm Foundation's Integrity Line as the main complaints and grievance mechanism, aligning it with the United Nations Guiding Principles on Business and Human Rights and the construction of the non-compliant supplier procedure. Based on these reviews, we see the need to extend the target date of our commitment to consolidate a robust complaints and grievance mechanism for all stakeholders that is known, trusted and effective by 2025.



53 cases reported during the past year to the Integrity Line, of which 50 have already been investigated and closed. The cases reported fall into the following categories: 51% Labor Relations; 15% Accounting/Audit Irregularities; 13% Conflicts of Interest; 4% Business Relations; 4% Discrimination; 4% Fraud; 4% Confidential Information; 2% Wage/Hour Issues; 3% Other.



The development of control panels that allow us to monitor the main indicators of the area for greater automation and agility. As a result, we report that the following were carried out:

- 278 intensified due diligences with an average response time of 4.5 days.
- One suspicious operations report and 11 reports for absence of suspicious operations to the competent authority.



Our pillars of impact



Our pillars of impact

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Our corporate purpose translates into the achievement of the following impact pillars:



We are **empowering human talent**, recognizing that each individual has unique abilities and a potential that deserves to be developed. We accompany them with tools that support professional growth and personal well-being, allowing them to overcome their own limits.



We are allies from the origin, working from the origin of our products and solutions; their production, transformation and evolution, enhancing our Supply Chain and triple impact.



We are **generating prosperity** because we believe in integral prosperity, achieving collective growth and development in society and the environment.

We measure our performance externally through the annual Corporate Sustainability Assessment conducted by S&P Global - the basis for the Dow Jones Sustainability Index - participating in the food industry.

We are the #13 most sustainable company in the world in the global food industry!



1° Mexico



2° North America



2° Chile



3° Colombia

4° Latin America*
* Results 12/22/2023.

This position represents an 8 place improvement **over the previous year, placing us in the 97th percentile** of the industry and being included for the first time in the Sustainability Yearbook, a publication that validates us as a global benchmark in sustainability.

This rigorous assessment covering more than 120 questions on 30 different topics allows us to establish a clear corporate roadmap that we update annually. The culture of measurement, evaluation and reporting that we have strengthened in recent years provides us with a common language across teams, businesses, countries and operations to continue working on the improvement of the identified opportunities. This result is a product of the effort, participation and collaboration of all the teams and leaders involved in the various processes in all the countries where we operate. In addition, the continued support and commitment of the shareholders, the Board of Directors, the President and the organization's management team has been fundamental to this achievement. We will continue to make progress in identifying and measuring the impact we generate and communicating powerful results demonstrating how we are **nurturing a better tomorrow**.

We also highlight the following recognitions and achievements that fill us with pride and satisfaction:



We ranked fifth in the open innovation ranking in Colombia, highlighting our commitment to innovation and the relevance of Alianza Team in the Colombian innovation ecosystem.



Our Mirror Tissue technology won the Innovation Awards at the Food Ingredients Europe trade fair in the *facility based* category.



SURA recognition among 4,500 companies in Colombia reflecting our commitment to our people and dedication to talent development, training and occupational health and safety management.



The Environmental Department of Secretaría Distrital de Ambiente of Bogota awarded the *Augusto Angel Maya Environmental Education Award* to the Bogota facility team for the Mirachuelo program. It also obtained, for the fifteenth consecutive year, recognition in the elite category for the Environmental Excellence Program.



We were panelists at the first Inter-American sustainable palm conference organized by RSPO, sharing our progress in the chain and commitment to the inclusion of smallholders.

Corporate philosophy: We Are Allies



We Are Allies

We firmly believe that every partnership we form is an opportunity to multiply our impact on the world and move towards a more prosperous and sustainable future, so **WE ARE ALLIES!** This philosophy originates in our name, Alianza Team, which represents our identity as unconditional allies capable of making a difference. We believe in collaboration as a driver of change, understanding that by working together towards a common purpose, we achieve a genuine and significant impact by joining knowledge, capabilities and resources with our allies to continue nurturing a better tomorrow.

Main partners with whom we collaborate:



We would like to highlight the following adhesions, participations and alliances that demonstrate our ambitious and coherent commitment to continue strengthening our performance in the areas of human rights, setting ambitious environmental goals, promoting diversity, equity and inclusion, labor standards, transparency and corporate ethics.

-  We joined the United Nations Global Compact in all countries where we operate.
-  Through the Colombian regional node of the World Business Council for Sustainable Development -CECODES- we joined the Vision 2050 Colombia initiative as signatories of this commitment.
-  We submitted our official commitment to Science Based Targets (SBTi) to set ambitious science-based emissions reduction targets for 2030.
-  Partnership with Georgia Tech University in the cybersecurity course offered by the U.S. Department of Defense to update our corporate strategies.
-  We participated in the Carbon Neutrality program led by the Colombian Ministry of Environment.

To learn more about the other international frameworks and standards we have adopted in our organization, please refer to the Policy Guidelines where we describe, within the framework of our people's code of conduct, the main values, principles, guidelines and commitments that guide our day-to-day operations in all the geographies where we operate.



Action fronts



Action fronts

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Economic Value Created and Distributed

Page. 22



Based on all of the above, we declared our 2030 Vision, identifying the work fronts that make these results and impacts possible, giving us all, regardless of the business or country where we are, the same clarity on how we meet our objectives and corporate purpose.

Impacting our

OUR PEOPLE

To enhance the well-being of our people and contribute to an improvement in their quality of life.





FOR OUR people


Learn more



Impacting our

COMMUNITIES


To empower and contribute to the development of our allies and communities.





FOR community


Learn more



Impacting our

VALUE CHAIN


Ensure compliance with our principles and values throughout the value chain.





FOR value chain


Learn more




Impacting our

PLANET

To leave a better planet for future generations.





FOR OUR planet

Learn more





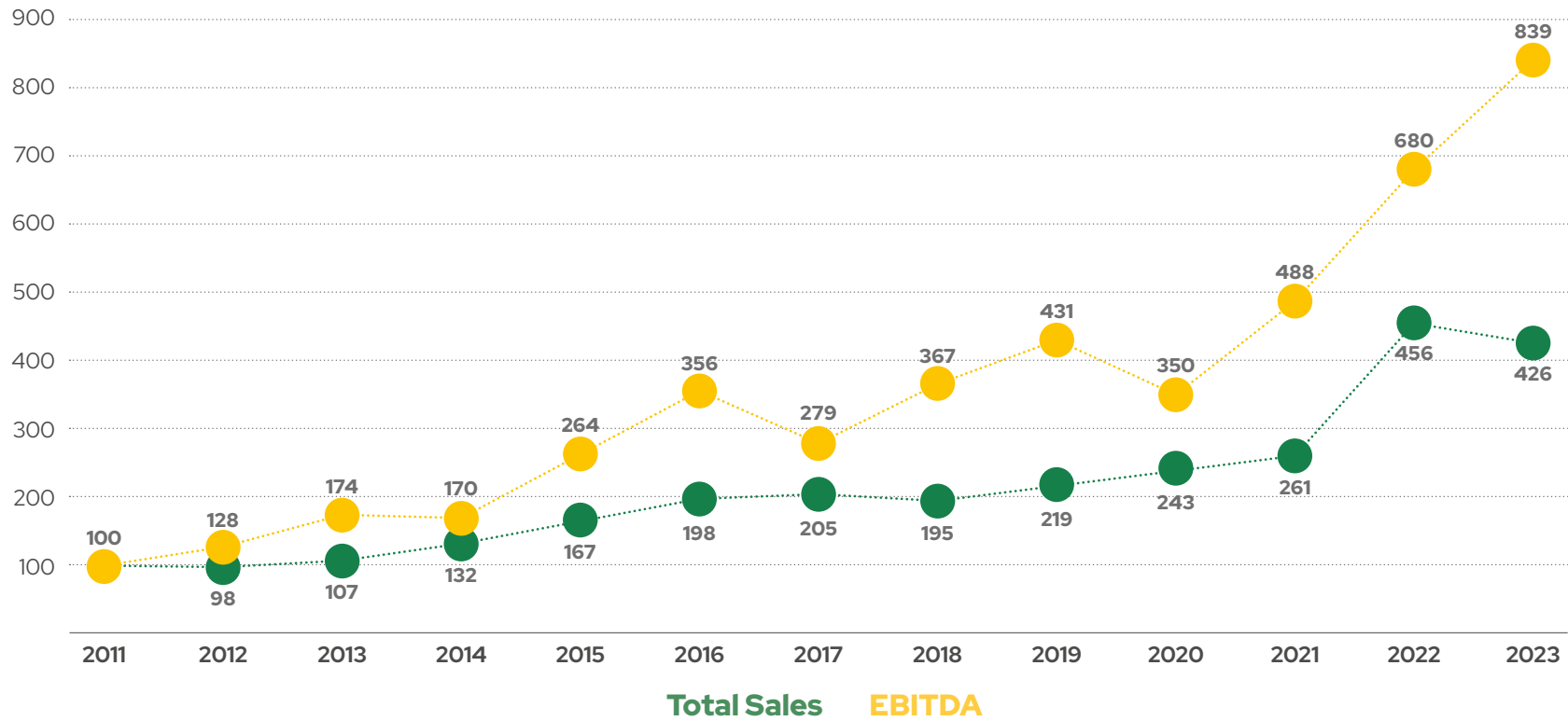
Economic Value Created and Distributed

T18; T19; T20; GRI 201-1

The year 2023 was marked by challenges in economic and consumption terms, especially high interest rates, economic slowdown, volatility in commodity prices, gradual reduction of inflation -particularly in the food segment- and a more conscious consumption decision making by the market, seeking to maximize the cost/benefit ratio.

In this context, our commitment and strategy is focused on the profitable growth of our businesses, through the generation of value for our customers and other stakeholders. We achieved a solid performance, with EBITDA growth of 23%, reflecting our ability to generate sustainable value in an increasingly complex, volatile and uncertain environment.

Alianza Team Trends Base Index 100 (2011)

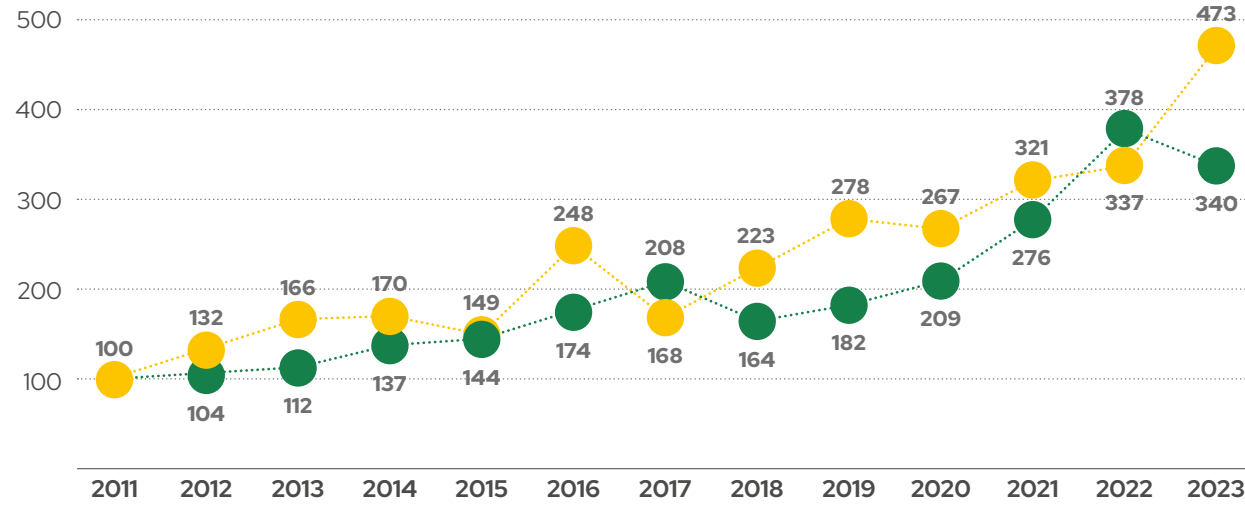


Economic Value Generated and Distributed Alianza Team (millions of COP)	2023
(EVG) Total Revenue net sales plus income from financial investments and sale of assets.	3,192,667
(EVD) Operating costs payments to suppliers, royalties and facilitation payments.	2,260,433
(EVD) Employee wages and benefits total payments made to employees and social contributions. Does not include future payment commitments.	326,575
(EVD) Payments to providers of capital dividends paid to all types of shareholders.	77,867
(EVD) Payments to governments all company taxes, contributions and penalties. Includes payments to regulatory agencies.	42,435
(EVD) Community investments voluntary contributions and investment of funds in the community.	1,118
Total EVD (does not include income)	2,708,429

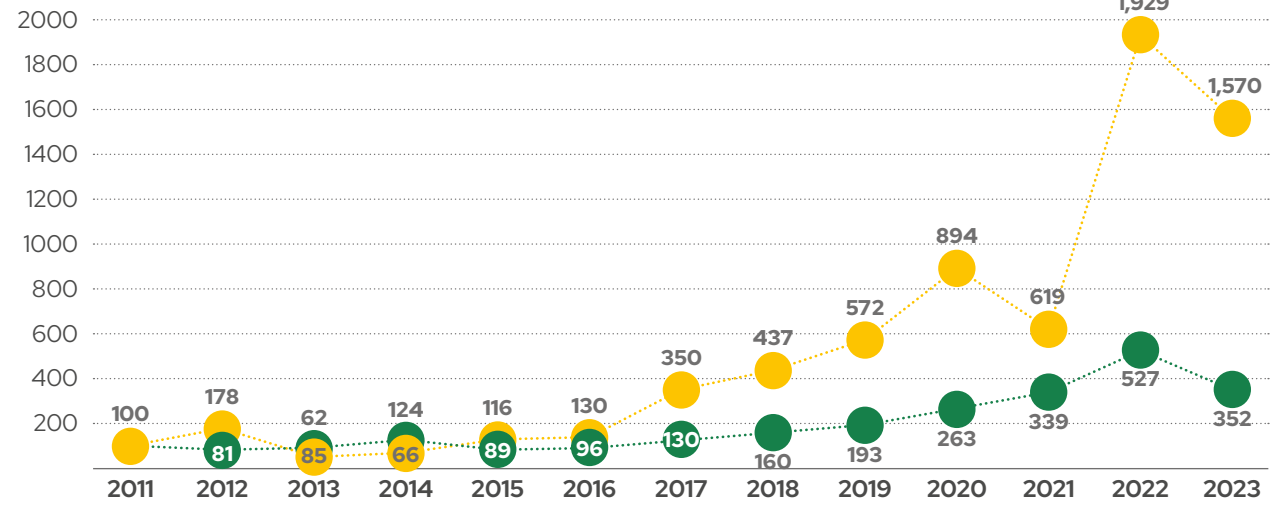


Breakdown by country

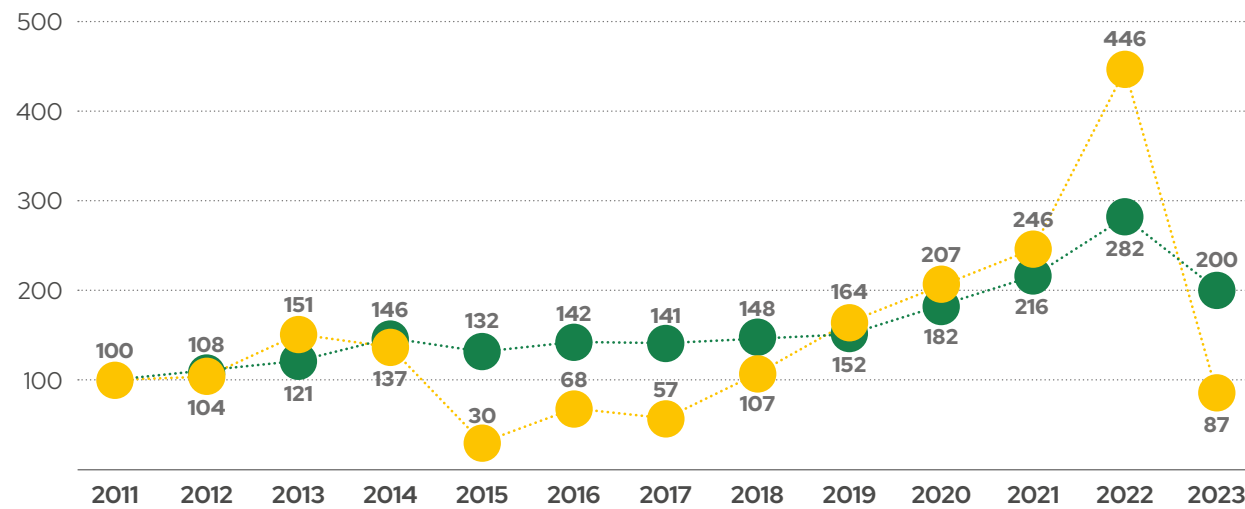
Colombia Base Index 100 (2011)



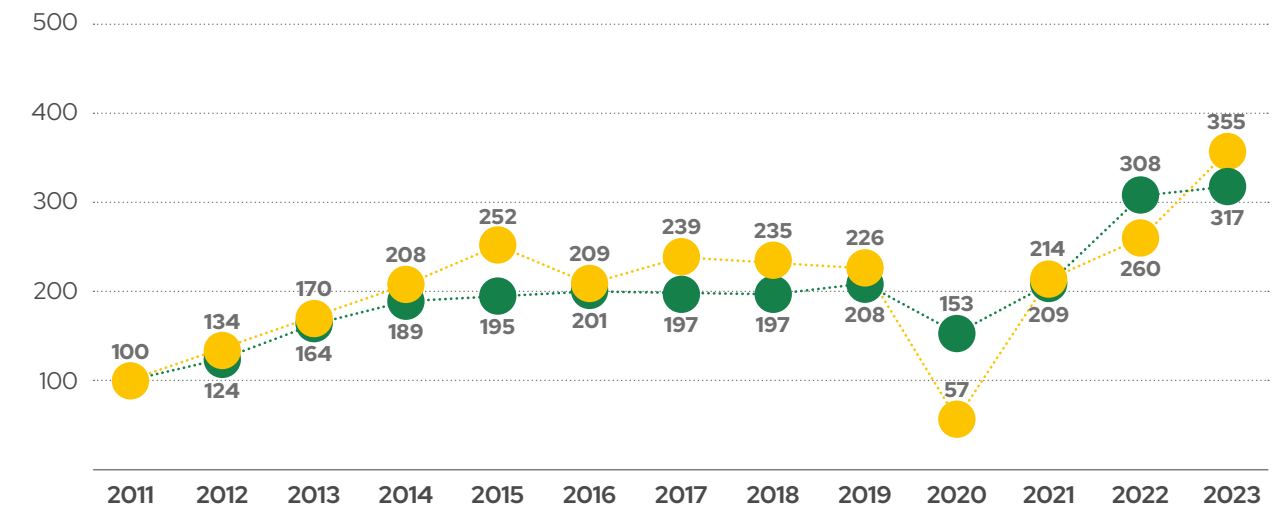
Mexico Base Index 100 (2011)



Chile Base Index 100 (2011)



BredenMaster Base Index 100 (2011)



Total Sales

EBITDA



Action fronts



Our People



Our People

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Empowering people's talent

Page. 26

Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment

Page. 28

Improving Quality of Life: Commitment to the Comprehensive Wellbeing of Our Employees and their Families

Page. 37



GRIT 6; T7

The commitment to the safety, development and well-being of our people is a priority that has always been present in the more than 75 years of history of the companies that became part of Alianza Team in 1999. Today, we proudly reaffirm that we empower the talent of our people, inside and outside our operations, providing quality opportunities through formal and informal education, constant support and a strong culture of diversity, inclusion and respect for human rights.

Our organizational culture enables the above, also contributing to a more creative, innovative and dynamic work environment.

On this front, we work on several relevant issues such as: talent management, knowledge and the health and safety of our people. Through our analytical processes, we are facilitating better decision making to improve the performance not only of our employees but also of our processes. This is how we differentiate ourselves and turn our talent into a lever for business growth.

The families and external partners with whom we work with on a daily basis are also part of this comprehensive approach. We know the importance of balancing and articulating work and personal life, and we actively promote this through programs and benefits related to health, emotional well-being and work-life balance. Our long-term vision involves

adequately preparing our talent to face the challenges of tomorrow, which leads us to have clear objectives for internal promotions.

From the preparation of the Individual Development Plans as a central part of the Talent Agenda, the Leadership School and the different programs for the care, development and well-being of our people, we are proud of the progress we have made during 2023. Likewise, we are motivated to continue facing our challenges and commitments with optimism and courage in order to continue capturing opportunities, mitigating associated risks in a timely manner, and strengthening talent as a competitive advantage to continue being the best allies of our people and together, nurture a better tomorrow.

Progress 2023

- We increased productivity per person at the corporate level by 28%!
- 258 employees promoted, representing 69% of the vacancies filled with internal talent.
- We covered 85% of key positions with exceptional talent, and ensured that 52% of them have at least one ready successor in the pipeline.
- We increased the number of available successors by 60% versus the previous year.
- 25% growth in the talent pipeline versus 2022, identifying new key talent to accompany the company's future growth.

- We reached 1,841 employees with an Individual Development Plan (IDP), a 30% increase compared to 2022.
- Launch of the Leadership School at BredenMaster, increasing the total number of participants to 473 employees.
- We launched the *Talent Bank* with the aim of driving the growth of the organization with internal talent, reaching approximately 30 leaders from all countries.
- We ranked first in training and education in the SURA Awards among 4,500 companies in Colombia.
- We consolidated our corporate strategy of Comprehensive Safety.

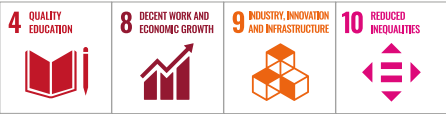
Progress on commitments

No progress In progress Fulfilled



Empowering people's talent

GRI 404-2; 404-3



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

Talent Agenda Create, Create and Grow!

We continue to prioritize the development and well-being of our teams to maximize their performance and contribute to the growth of the organization in a meaningful way. Our formula for success is based on 70% personal empowerment through development and wellness, combined with 30% support from organizational initiatives. In a cross-cutting manner, we support through constant powerful conversations between leaders and employees the achievement of the agreed upon objectives, prioritizing effective feedback in order to provide greater support for employee development on an ongoing basis.

Some examples of the organizational initiatives that support the development process are the Leadership School, ReINNventar, and training programs specifically designed for particular roles and teams. In this way, we support the personal and professional growth of our people throughout the year.

The Talent Agenda, which frames the development route in all geographies, ended with significant progress by expanding its scope by 30% compared to the previous year, achieving 1,841 Individual Development Plans (IDP) of employees in Colombia, Mexico and Chile, covering 100% of the target population to be impacted. We are committed to continue expanding the scope of participation in the development of the IDPs, reaching their implementation throughout the organization to ensure a culture of development from the first days of entry in a cross-cutting manner.

Through our talent management we identify and empower our internal talent, providing opportunities for growth and professional development within our organization. With annual talent discussions, we identified 486 talents in the key talent pipeline, of which 52% are prepared to assume key roles within the organization.

In addition, we evaluate the performance of our employees on an annual basis, obtaining this year in all our operations in Colombia, Mexico and Chile, a 100% compliance in the Management Evaluations by objectives for the determined target population, reflecting a systematic use of measurable objectives agreed by the top line. This success is also reflected in an equitable gender breakdown, with 100% participation by both men and women. In addition, in terms of job category, we have achieved 100% compliance at all levels, from level 0 to higher levels (3, 4, 5, 6 and 7), demonstrating a widespread commitment to the effective implementation of

this management by objectives approach at all levels of the organization. This is complemented by the use of a variable segmentation algorithm that avoids possible subjective results based on the leader's perception.

Advances	Talent Discussion	Number of Successors
2020	318 Employees	109
2021	310 Employees	135
2022	391 Employees	157
2023	486 Employees	251



Leadership School

We promote transformational leadership, developing soft skills for the optimal management of change, flexibility and adaptation, fostering self-knowledge, self-awareness and global awareness. We work on the development of personal, emotional and work

skills of the participants within and outside their work environment, contributing to the construction of better communities, societies and countries. In 2023, we inaugurated the first level in BredenMaster with 90 new participants, bringing the total number of participants in the School to 473 employees and 51 community leaders.

A milestone has been set with the definition of 24 transformational projects. Among them, 1 focuses on the well-being of our people, 8 on the development of our communities, 10 have a positive impact on our entire supply chain and 6 stand out for their impact on the preservation of our planet. Seven of these projects are already a reality, demonstrating our tangible commitment to innovation.

This year we measured the savings that the different projects proposed by our employees have represented, demonstrating the significant impact that this individual empowerment has on the development of our businesses. We calculate a return of 434% of these projects, taking into account the COP \$12,283,750,527 savings generated and the investment of COP \$2,300 million in the Leadership School. Investment in leadership is not only essential for individual and organizational growth, but also a strategy to leverage solid and sustainable financial results. During 2024, we will implement a fourth level of training to further strengthen leadership skills throughout the organization.

Training and Development

During 2023 our commitment to the training and development of our team was reflected in various initiatives with a consolidated investment of COP \$1,294,808,767 for a total of 55,410 hours; an average of 19.52 hours per employee at the corporate level. Some examples that involved the participation of employees from all regions were the workshop *"Change your mind and create new results"* where 78 people developed their creativity, self-awareness and vision of opportunities. In alliance with Platzi, we trained 393 employees with more than 2,331 approved courses, highlighting topics such as Artificial Intelligence, Prompt Engineering with Chat GPT, Cybersecurity and Gender Diversity for Companies. In addition, 733 employees received more than 5 thousand hours of training with initiatives such as ReINNventar to promote innovation and presentation skills, and the "Talent Hackers" initiative to train on key human talent issues.

Colombia. We trained more than 680 employees through various initiatives focused on strengthening soft skills such

as leadership, self-knowledge and communication, as well as digital work skills and academic training. With programs such as ComunicArte, Team Academy, Technical School complemented with innovative methodologies such as Open Cards and Lego Serious Play, we promote an environment of continuous learning and professional development tailored to the needs of the teams and target populations. We highlight the start of 24 employees in a technical career, including 3 people with differential hearing skills as part of the Technical School.

Mexico. 43 employees were benefited via access to various educational levels, from high school to master's degrees.

Chile. Five trainings covering topics such as TPM, loss tree, costs and opportunities, information cybersecurity, internal audit and SMETA, reaching 100% of employees.

BredenMaster. The *Master Academy* was launched with the participation of 648 employees with the objective of developing skills according to the needs of each position.

ReINNventar

With innovation being one of the main drivers of growth, we are inaugurating the 2023-2024 cycle of *ReINNventar* with our fourth call for internal projects for innovation in processes, business models or products. This program is conceived as a space designed to encourage and celebrate the skills of curiosity, creativity and entrepreneurship among our employees. The objective is to generate a positive and collective impact, promoting and recognizing both incremental and disruptive innovations.

This year, the nine finalist projects involved topics such as logistics optimization, improvements in production processes and quality, new technologies for products and applications, and two triple-impact support programs, demonstrating that we are truly allies. The impacts of these, respectively, are associated with the reduction of carbon footprint, savings in costs and time, avoiding reprocesses and losses, optimizing formulations and the contribution to the development of partners such as communities, suppliers, student population and employees.



Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment

GRI 405-1; 405-2



ODS 5.1; 5.5; 8.5; 8.6; 8.8; 10.2; 10.3

In our organization, we break down barriers and reject labels. There is no room for discrimination, whether it be based on position, age, race, gender, nationality, sexual preference, religion, political leaning or any other category. From our **Policy Guidelines**, we promote diversity and inclusion in every aspect of our operations, fostering an environment where all voices are valued and respected. In addition, we reaffirm our zero-tolerance stance on any form of harassment. We work tirelessly to raise awareness of the importance of this issue, from our leadership and selection processes to our organizational culture and corporate strategy.

To ensure compliance with these principles and provide a secure channel for complaints, we have established the **Corporate Integrity Line**, which offers a reliable, transparent

and anonymous mechanism for reporting any violations related to these aspects. The line is available to all our stakeholders and can be used by anyone, not just employees of the organization.

Diversity, Equity and Inclusion

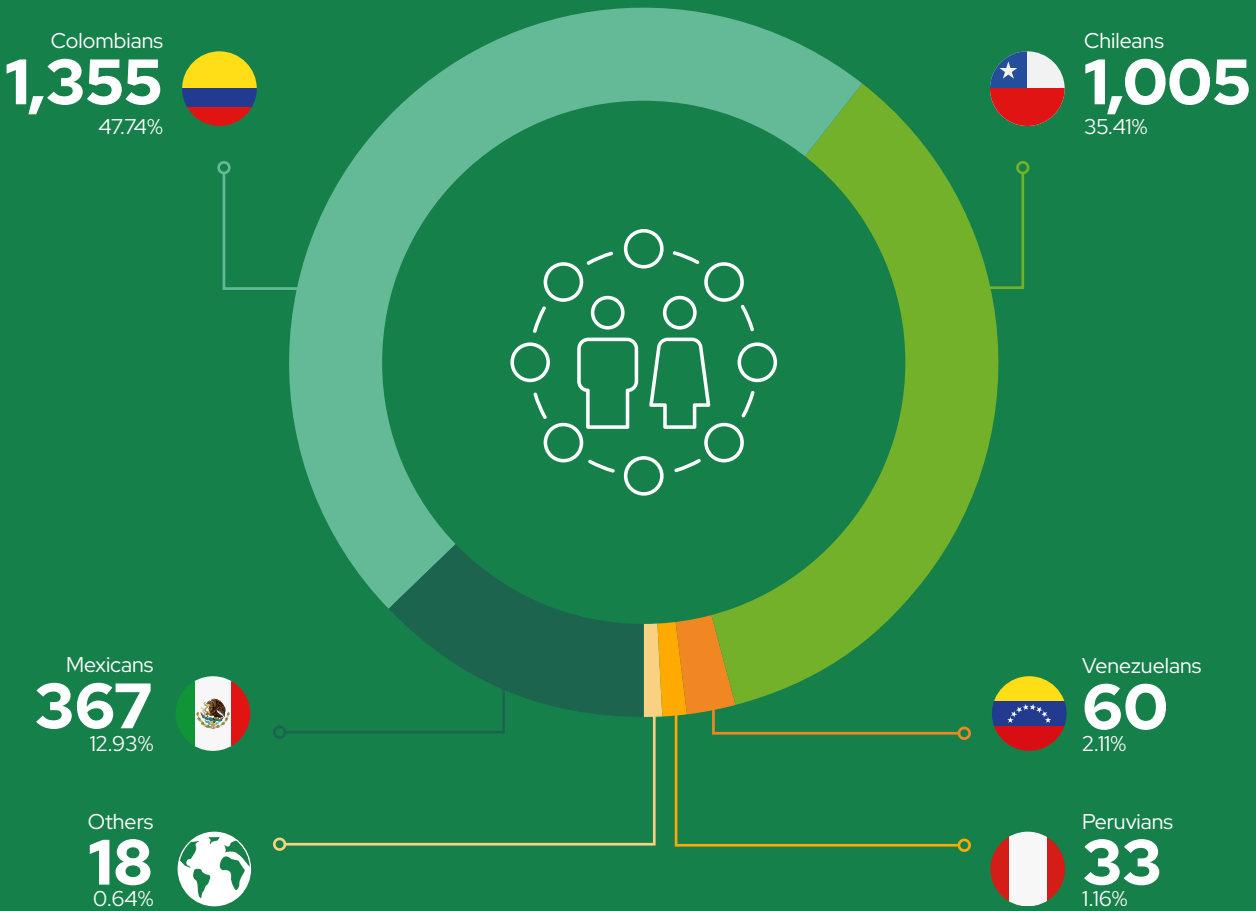
Diversity in all its forms enriches not only the structure of our organization, but also its perspective and creativity. By fostering the inclusion of diverse voices and points of view, we are creating work environments that are more innovative, dynamic and resilient to the challenges we face in an ever-changing world.

We reached 88% of our employees in Colombia with the certification of the Corporate Policy on Human Rights, Diversity, Equity and Inclusion. In addition, we certified 1,682 employees, including 279 leaders, in inclusive leadership issues to foster a culture of respect and inclusion rooted in all processes. We also provided 30 hours of training to employees from all our operations.





Diversity of employees by nationality and minority groups



	Afrodescendant	Indigenous	LGBTQI+	Disabled
 Colombia	41 3.08%	3 0.23%	56 4.21%	5 0.38%
 Mexico	0 0%	20 5.25%	18 4.72%	1 0.26%
 Chile	0 0%	0 0%	3 2.80%	3 2.80%
 BredenMaster	0 0%	0 0%	0 0%	6 0.59%
 Total	41 1.44%	23 0.81%	77 2.71%	15 0.53%

We are proud to announce that we have joined the group of companies in Barranquilla that are committed to inclusive talent. We received recognition as a company "With Talent" from the Santodomingo Foundation for our initiative to hire women in our operation. In addition, we have developed a training space called "Diversity and Inclusion: an issue for everyone", in which we had 64 employees participating

in the first session. We are grateful to have allies such as the Mayor's Office of Barranquilla in this important journey towards inclusion and diversity. [Learn more here.](#)

This initiative aligns closely with our approach to hiring, diversity and inclusion, where we value and promote a work environment that celebrates diversity and fosters the

inclusion of all people, regardless of their background, gender, sexual orientation or abilities.

[Learn more](#)



Hiring Indicators

Opportunities for improvement Remained Improved

Category	New hires	Hiring Rate
Colombia	197	14.83%
Mexico	139	129.91%
Chile	24	2.36%
BredenMaster	155	40.68%
Alianza Team	515	18.17%

* Information broken down by age, gender and level can be found in the GRI table.

Turnover Rate Indicators

We carefully monitor the turnover rate of our talent, analyzing opportunities and risks related to knowledge management and business continuity. The highest turnover rates are evidenced in the population under 30 years of age and in positions at the entry level of the organization, due to changes in motivations, priorities and dynamics of the new generations added to an increasingly competitive and globalized labor market. In the other segments, our actions seek to generate a high level of talent loyalty that will accompany us on the road to business growth. This leads us to continuously adapt our processes and practices so that we can continue to be an attractive place to work.

Opportunities for improvement Remained Improved

	Total turnover	Voluntary turnover
Colombia	17.73%	3.19%
Mexico	28.88%	9.18%
Chile	42.50%	25.83%
BredenMaster	27.60%	16.00%
Alianza Team	23.80%	9.60%

* Information broken down by age, gender and level can be found in the GRI table.



Work environment

T9

We annually evaluate the work environment under the Great Place to Work® (GPTW) methodology. The main objective of this process is to measure organizational culture, trust and employee satisfaction. Through the People's Voice™ Analytic System, a platform designed to analyze psychosocial phenomena using elements of Data Science, we compare our organization's results with characteristic groups identified in Colombia, Mexico and Chile, which share similar psychological, social, biographical and organizational profiles.

The most recent measurement of our work environment was in October 2023, obtaining a participation of 95.1% within the company. This not only confirms the confidence of our employees in this process, but also assures us a high level of reliability in the results. Identifying areas of intervention and understanding the motivations of employees in a timely manner in order to continue maintaining a healthy and productive work environment is very important. We highlight the improvement in the results for Team Chile

and BredenMaster operations. With respect to Colombia and Mexico, in general terms we have been able to identify relevant aspects which we must continue to strengthen, such as leadership skills and team connection. In general, in all operations, the good perception of our employees towards the benefits offered, recognition and a general appreciation of the organization on a high scale stands out.

In addition, we have conducted periodic pulse measurements of our work environment in order to promote initiatives that foster continuous improvement. As an example, last year we conducted in all countries for the first time the Energy Compass in order to monitor energy levels in our people by measuring 48 attributes in 12 variables in the professional, physical, emotional and mental dimensions. This assessment yielded 2 indices for each participant: Health Index and Burnout Index. Covering 86.8% of the target population, the dimension with the highest overall score was emotional and the lowest score was physical. Detailing other relevant variables such as stress, productivity, nutrition, purpose and professional habits, this evaluation provides us with valuable inputs that complement existing processes and programs, and provides participants with a comprehensive diagnosis to take the actions they deem necessary to strengthen their personal empowerment.

With this, we identify opportunities for improvement and determine relevant areas to prioritize for by teams or by level in the organization, developing a strategic process carried out with the objective of identifying and communicating our corporate values.

Operation	2021	2022	2023
Colombia	90.3	N/A	80.9
Mexico	83.5	N/A	67.3
Chile	68.8	N/A	76.4
BredenMaster	32.7	47.3	55.1

Occupational Health and Safety

GRI 403-1; 403-6; 403-7; 403-9; 403-10; SASB FB-AG-320a.1

Through our Occupational Health and Safety Management System (OHSMS) in each of our facilities, we are taking care of the safety and well-being of all our personnel, be them employees, contractors or visitors. Our approach to health and safety has evolved into an integral vision, where we adopt a 360° approach that encompasses three fundamental areas of influence: a closer accompaniment promoting mental health; a healthy work environment in all aspects; and a culture of physical wellness that promotes a healthy body. These three spheres are implemented in each facility through a model of pillars where each one of the facilities develops interdependent and complementary prevention activities.

The first area has a preventive focus promoting mental health and the evaluation and control of psychosocial risks through the "Acompañándote más" program, aimed at early detection of cases and providing psychological counseling. These initiatives are complemented by the application of the Health and Wellness survey with our partner GRESSA in Colombia, Mexico and Chile. At the corporate level, our psychosocial risk is classified as medium-low, which is quantified based on the tools established within the legislation of each country.

The second area focuses on ensuring a safe physical work environment. We implemented corporate findings management programs to identify and correct substandard conditions before they result in workplace accidents. During 2023, we generated 5,262 reports of substandard conditions with a closure rate of 82%, increasing the number of reports by 27% versus 2022. In addition, we encourage safe behaviors through complementary programs with the participation of facility managers, talent development, OHS coordination and area leaders, where we talk with employees

At Alianza Team

Nurturing a better tomorrow

Empowering the talents of our employees and their families through the strengthening their overall health, this is achieved through:





to recognize and learn from safe practices, seeking to raise awareness of those who do not comply with safety standards without generating imminent danger. It is an opportunity to listen and reflect, where we establish a commitment on the part of employees in order to avoid repeating past mistakes.

We also focus on fundamental pillars such as hazard identification, risk assessment and the establishment of controls to manage risks and reduce the degree of risk by applying the hierarchy of controls. The High Risk Tasks (HRT) pillar aims to prevent accidents during activities at heights, confined spaces, hot work and work with hazardous energies. We implement work permits, field audits, inspections of areas, equipment and personal protection elements, and we develop Workplace Hazard Analysis (WHA) for both our direct workers and third parties, supported by our Contractors Manual that establishes additional prevention measures.

The MSD pillar, aimed at Musculoskeletal Disorders, seeks to identify conditions that may cause accidents due to handling or manipulation of loads and prevent occupational diseases caused by repetitive work. We work on engineering controls, mechanical aids, automation, physical conditioning and active breaks.

Another important pillar is the safe handling of chemical substances, where we focus on identifying, inventorying and characterizing the substances used in our facilities in order to implement labeling protocols and protection measures according to the Globally Harmonized System (GHS). We implemented the SOLUQUIM software in 2023 in our facilities in Colombia, with plans to expand to other geographies in 2024.

In collaboration with the improvement and maintenance areas and Joint Committees at each facility, we conducted order and cleanliness inspections, complementing our findings management program. In 2023, we worked with the Purchasing Management and the Integrated Management System to define

OHS criteria in the contracting of products and services, which are included in our contractors' manual.

In the event of accidents or occupational illnesses, we conduct investigations to establish corrective measures, communicating them through lessons learned or safety alerts. We recognize the fundamental role of employees in preventing accidents and occupational illnesses, and we encourage communication through various channels such as joint committees, findings programs, mailboxes, instant messaging groups, and direct reports to OSH teams and facility leaders.

We consider emergencies to be work-related accidents and have developed the emergency preparedness and response pillar at each facility which includes training relevant employees in basic fire management, first aid, evacuation and rescue, as well as acquiring emergency response equipment.

In the area of industrial safety, we have obtained significant results by accompanying our contractor companies through audits to verify compliance with and implementation of their Occupational Health and Safety Management System. This effort resulted in a significant decrease in the accident rate, reaching the goal of 0 accidents in contractor companies during the year 2023 and at the corporate level.

The third area is aimed at strengthening healthy lifestyle habits. We leverage our higher purpose of nurturing a better tomorrow and make it visible through the implementation of activities aimed at cardiovascular risk control, physical conditioning, healthy eating and sleep hygiene; spaces targeted at employees for their improvement in well-being and quality of life. For this area, our strategy is framed within the **Activate + Facility** and **Actívate + At Home** programs, which offer our employees a dedicated time to help control stress levels and physical loads in order to preserve and improve self-care through recreational activities.



Health Week is another important initiative in our commitment to wellness, in which we offer experiences such as spas, stress management, healthy eating and blood donation drives to promote a safe and healthy work environment. Within this program, we reached more than 450 employees in promoting a safe and healthy work environment in which we enhance their well-being.

Our virtual reality initiative, in collaboration with the Pan American Health Organization, represents an exciting step forward in promoting health and wellness within our team. Through this technology, we are providing immersive

educational experiences that aim to raise awareness about self-care and healthy lifestyles. This initiative not only seeks to inform on, but also to inspire positive behavioral change. By virtually experiencing the benefits of a healthy lifestyle, our employees are more motivated to incorporate healthy practices into their daily lives. Furthermore, by aligning our initiative with the guidelines of the Pan American Health Organization, we are actively contributing to a broader movement toward health promotion throughout our community. We positively impact the physical, emotional and social well-being of 100% of our employees through programs such as Salud+ and VitalTeam.

Acknowledgments



Our Buga facility was recognized by Marsh McLennan, our insurance broker, for its outstanding management in occupational health and safety. Thanks to these efforts, we are proud to report that during all of 2023 there were no occupational accidents at our Buga facility.



At our Bogotá facility, we received the prestigious HONORIS award from the Colombian Safety Council in the category of Continuous Improvement in Occupational Health and Safety. This recognition reflects our unwavering commitment to the safety and well-being of our team, as well as our constant effort to exceed standards in this vital field.



We won first place in the SURA Corporate Wellness and Competitiveness Recognition Award. This achievement highlights our dedication to creating a work environment that promotes the integral wellbeing of our employees, while driving competitiveness and excellence in all aspects of our operation.

Commitments



Maintain growth and closure in sub-standard conditions.



Strengthen our Behavior Based Safety strategy.



Gradually and steadily reduce the accident frequency by 10% and the incidence rate of occupational diseases each year.

Occupational Health and Safety Indicators

The analysis of the indicators reveals an increase in the Lost Time Injury Frequency Rate (LTIFR) in Chile, attributed to the implementation of a more comprehensive reporting of events to the insurance company, a practice also adopted in Colombia as of 2023. In Colombia, there has been a significant improvement in the frequency of accidents with contractors, as a result of measures such as a greater presence in the facility,

decentralization of safety with the participation of the OSH leaders of contractors and interveners, and the application of exclusion and zero tolerance policies for imminent risks.

In terms of severity, there was an increase in Mexico, Chile and BredenMaster due to specific accidents that increased the number of days of incapacity. Despite this, most of the cases of severity are mild (72 cases), lasting between 5 and 15 days. There were a few isolated cases of more than 30 days, mainly associated with substandard behavior.

To reduce the frequency of accidents, we plan to focus our efforts on observing safe behaviors, without neglecting the reporting and correction of substandard conditions.

In terms of absenteeism, we made progress in promoting healthy lifestyles through Salud+ and road safety prevention initiatives; the increase in Mexico and Chile corresponds to medical incapacities of common origin due to respiratory and digestive problems, and accidents involving motorcycles and bicycles.

Indicator	Operation	2021			2022			2023		
		Employees	Contractors	Total	Employees	Contractors	Total	Employees	Contractors	Total
Lost Time Injury Frequency Rate (LTIFR - Per million hours worked)	Colombia	4.38	4.14	4.31	7.29	9.45	7.94	6.67	0.69	5.02
	Mexico	2.67	4.3	3.06	7.75	5.88	7.45	5.64	0	4.89
	Chile	8.67	20.52	14.1	18.56	10.46	15.2	19.1	28.67	22.43
	BredenMaster	19.24	34.96	24.82	11.06	28.72	16.44	18.94	17.21	18.48
	Alianza Team	7.93	14.35	9.94	8.89	15.26	10.74	11.41	7.19	10.33

		2021			2022			2023		
Indicator	Operation	Employees	Contractors	Total	Employees	Contractors	Total	Employees	Contractors	Total
Accident Severity (ISA)	Colombia	38.92	41.45	39.67	80.77	98.37	86.04	96.36	2.10	70.31
	Mexico	68.11	30.12	59.11	77.43	117.54	83.83	108.09	0	93.66
	Chile	147.45	518.11	317.26	538.11	198.79	397.29	378.27	394.27	383.8
	BredenMaster	339.97	346.96	342.45	110.6	755.80	305.01	348.03	122.88	287.8
	Alianza Team	119.83	164.69	133.89	106.95	304.17	165.27	186.30	62.07	154.0
		2021			2022			2023		
Indicator	Operation	Employees	Contractors	Total	Employees	Contractors	Total	Employees	Contractors	Total
Absenteeism	Colombia	1.56	0.88	1.36	1.66	1.30	1.55	1.47	0.96	1.33
	Mexico	0.55	0	0.42	0.33	0.09	0.29	0.53	0	0.46
	Chile	6.69	6.54	6.52	5.47	4.17	4.93	5.39	4.50	5.08
	BredenMaster	14.61	10.58	12.97	10.72	10.43	10.63	3.19	1.91	2.86
	Alianza Team	4.78	4.09	4.57	4.26	4.24	4.26	2.13	1.33	1.92

Fatalities: Over the past three years, there have been zero fatalities at our operations for both direct employees and contractors. This achievement reflects our unwavering commitment to the health and safety of everyone involved in our activities, as well as our dedication to maintaining exceptional accident prevention and risk management standards.

* Legend with formulas: LTIFR: (Cases/HHT)*1,000,000; ISA: (Days/HHT)*1,000,000; Absenteeism: (Days of incapacity due to EG+AT/Total days worked)*100.

* Hours worked totaled 9,775,680.

* In recent years there has been a downward trend in the number of accidents. The severity has been concentrated in specific events per facility, mainly associated with unsafe behavior.



Improving Quality of Life:

Commitment to the Comprehensive Wellbeing of Our Employees and their Families

Wellness is not only limited to working hours, but encompasses all aspects of the lives of our employees and their families. We have four pillars of wellbeing: social, physical, financial and emotional. We firmly believe that when our employees feel supported and valued in all areas of their lives, they will give their best both

at work and outside of work. We made a series of videos as part of the campaign "At Alianza Team we believe in your wellbeing", to accompany our employees in different dimensions of wellbeing. This was a new way to reach all employees and their families and we achieved 2,101 views, reaching all our administrative employees:

Start your journey on the road to Wellness



Keys to your Physical Health: Nutrition, Rest and Physical Activity



Your mental health deserves your attention!



The Power of Emotions and Spirituality in your daily life



We organize various commemorative and celebratory activities on special national, individual or collective dates. In addition, we implemented initiatives such as the Mothers School, support for pre-pensioners and recreational activities for the

children of our employees, culminating with an end-of-year celebration. We also celebrated 121 five-year anniversaries ranging from 5 to 40 years, sharing stories on life and growth that inspire us to continue nurturing a better tomorrow.



Here to learn more about how we lived this celebration in our different operations



Extra-legal benefits and programs

GRI 401-2; T8



ODS 5.5; 10.3

Beyond legal obligations, these initiatives represent a firm commitment to creating work environments that transcend conventional boundaries. From flexible work programs and schedules, to emotional wellness schemes, these practices not only foster employee satisfaction and loyalty, but also p^oromote internal cohesion and professional development.

These benefits include eyeglasses allowances, university loans for employees' children, retirement allowances, seniority premiums, life insurance, health insurance (supplementary), vacation, marriage, funeral and christmas assistances, among others.

Compared to 2022, we increased the investment in benefits by 120.61%. This increase is especially significant, as it reflects our prioritization of employee welfare, the promotion of labor competencies, talent loyalty, and also serves as recognition of the performance and contribution of our employees.

Operation	COP investment
Colombia	\$2,918,389,106
Mexico	\$22,075,738
Chile	\$12,076,934
BredenMaster	\$1,448,431,895
Alianza Team	\$4,400,973,673

Specifically in different support programs for our employees and their families we have:

677
aids

Education
and 216 loans were granted for a total investment of
\$1,310,170,726

16
weeks
Colombia

12
weeks
Mexico

18
weeks Chile (Team Foods and BredenMaster)

Maternity leave

2
weeks
Colombia

1
week
Mexico

12
weeks Chile (Team Foods and BredenMaster)

Paternity leave

4 hours
per week for formal studies; flexible Fridays

Remote/flexible work

We recognize and strengthen the fundamental pillars that support the integral well-being of our employees and their families. Therefore, we understand that emotional, physical, financial, spiritual and social well-being are interdependent and essential for successful sustainable companies. During 2023, we invested COP \$1,528,313,681 to impact 100% of our employees in various aspects, including emotional, spiritual, financial, physical, social and other wellness activities.



Compensation

We seek the general wellbeing of our people, therefore, we are transparent and rigorous in managing the compensation of our employees.

In all the countries where we operate we guarantee a salary above the Legal Minimum Wage and we are committed to keep it that way in the future. Likewise, by 2030 we are committed to develop a methodology to evaluate whether our employees receive an actual living wage.

We have a policy that ensures the establishment of compensation elements in accordance with the legal regulations in force in each operation and the needs of the businesses according to their strategies, which allows us to maintain a competitive position in relation to the labor market. In addition, we are committed to adjusting salaries annually in accordance with the Consumer Price Index (CPI) in all our operations, as a way of sharing the value created during the year while maintaining the purchasing power of our employees.

In order to remain competitive with market conditions and take care of our internal equity, the compensation policy is based on a salary study, which allow us to evaluate our structures through the valuation of roles by a points methodology, and in this way salaries are assigned taking into account the responsibility, contribution and impact of the position rather than its occupant.

We keep a detailed record of the salary parity between men and women by role level, which allows us to make informed and timely decisions to ensure salary equity throughout the organization. This is based on the understanding that salary compensation not only affects employee satisfaction and commitment, but also has a direct impact on their quality of life, their economic well-being and their perception of equity and fairness within the organization.

We recognize that not everything is limited to financial remuneration. That is why we have developed a variety of customized schemes that make up the emotional salary, tailored to the specific needs of our teams, businesses,

and operations. These schemes are designed to promote a better work-life balance, as well as to offer recognition, benefits and activities for our employees and their families, among other aspects.





Action fronts



Communities



Communities

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Social Development Programs

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Inclusion Program

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Business Social Impact Projects

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Donations and Food Security

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Health & Nutrition

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The development of our surroundings and inclusion as a material issue of the organization leads us to assume a more leading role in our areas of influence, opening channels of communication, participation and joint construction to be allies for our communities. Today we are developing a capacity under the leadership of the Talento Vice-Presidency by incorporating a social worker to the local teams. This has allowed us to strengthen our understanding of the social context, strengthen our identification of the needs and expectations of the communities surrounding our operations, and propose initiatives to capture opportunities and continue building relationships of trust with our neighbors and allies in line with the Corporate Relationship Protocol which is part of our Policy Guidelines. This has been fundamental for the consolidation of the four social development programs implemented to date, which seek to strengthen capacities through education, reaching children, adolescents, families and other members of the communities, working hand in hand with various allies, materializing that we are *allies* as our corporate philosophy.

We support a number of nearby organizations and foundations through donations in cash and in kind on a regular basis, and sporadically depending on the situation, contributing to the response of local emergencies by supporting the specific needs of our allies. We work hand in hand with the Association of Food Banks of Colombia - ABACO, contributing to its purpose of fighting hunger by promoting food security, as well as with other allies in different countries.

Likewise, our commitment to health, nutrition and wellness by our businesses and brands is a benefit that serves not only the communities but society in general. Within our purpose of *nurturing a better tomorrow*, we are also committed to contributing with our knowledge and capabilities in order to leave a better future for the next generations.





Top Advances



1,841
people reached.



81 empleos
jobs generated and strengthened.



59
entrepreneurial ventures supported.



We received the results
of the Colombian Study of Nutritional Profiles - COPEN 2022, which is being conducted in collaboration with the University of Los Andes and the National Consulting Center, providing us with valuable information to explore innovation ideas, improve our product formulations and provide clear and verifiable information to society.



645 millones
million pesos in income for the populations we supported with their entrepreneurial ventures.



We became
partners of the Child Nutrition Alliance in Colombia, making the COPEN 2018 information available to the community in order to complement the Child Nutrition Observatory and contribute to more informed decision making.



No progress In progress Fulfilled

Assume a leadership role in the relationship with the communities where we operate in order to design high impact environmental and social projects





Social Development Programs

T26

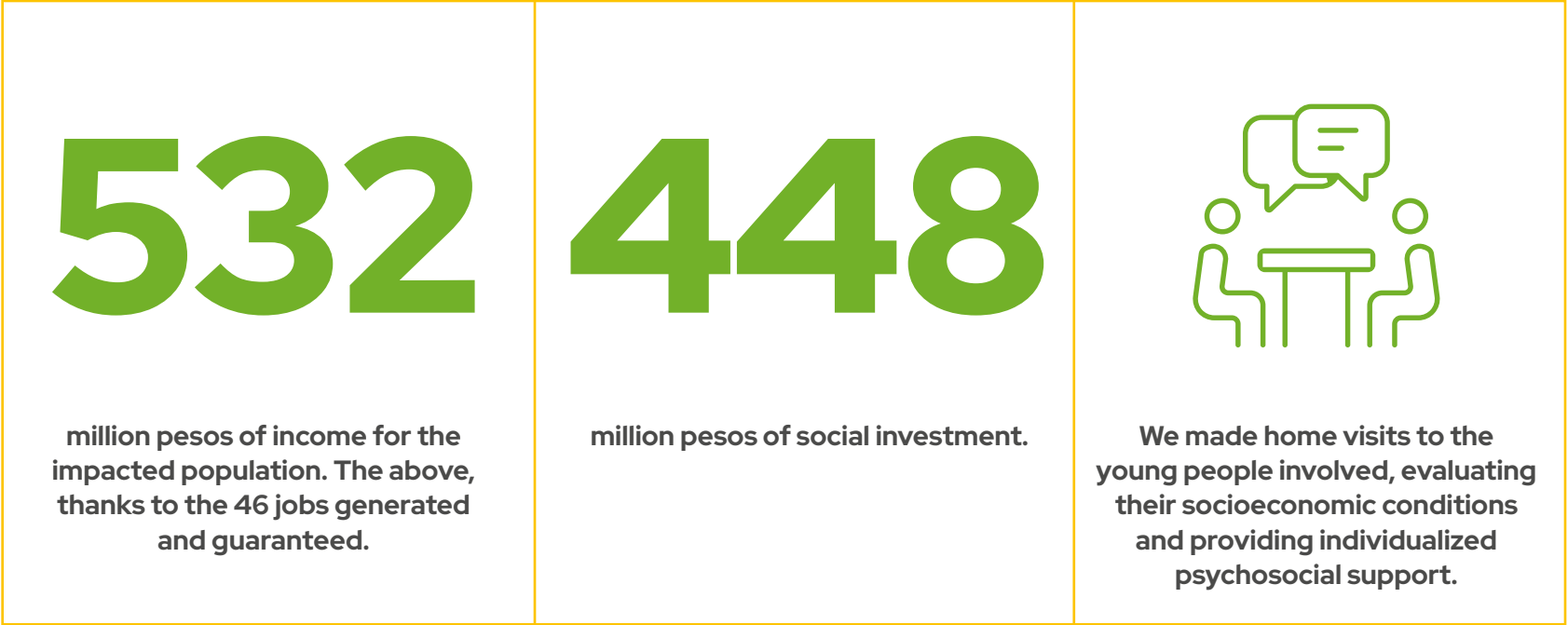


ODS 2.1; 4.4; 4.7; 8.5; 8.6; 15.2

Building the Future

Aimed at the orientation and development of young people in vulnerable situations, specifically those located in sectors close to our areas of influence. It is developed in the 3 zones of Colombia in alliance with SENA for technical and technological training, the local Mayor's Office of Tunjuelito and the Secretariat of Women in Bogota. The participants are people directly linked to our operations and to the supplier companies in our Supply Chain. Through work sessions focused on education and employability, we seek to empower these young people to build healthy and productive life projects, thus contributing to opportunities for the access to quality education and employment and promoting social development through business growth.

This year, we have maintained our commitment to inclusion and community development through the "Building a Future" program. In the first quarter, we initiated a cycle of social programs that benefited a total of 30 people. We provided training and socioemotional support to 10 young people, two of whom were able to integrate into the labor market as Industrial Machinery Mechanics Technicians. In the second quarter of 2023, we



celebrated the success of three participants who graduated as Industrial Machinery Mechanics Technicians, achieving a positive impact on the employment of 75% of the young participants in the program, either in Alianza Team or in other companies in the same sector. In addition, we coordinated training and workshops that directly benefited 23 people.

In the third quarter, we continued to provide our support through the ALFA project, strengthening the labor and personal development of 10 more people. In addition, we provided training and coaching in social skills, which resulted in the formal employment of young people from Cohort 1 and the academic success of two outstanding young people from Cohort 2:

[Read more stories of how this program is changing lives here](#) +



Entrepreneurial Families

Through this program we carry out training aimed at families in vulnerable situations in the sectors surrounding our area of influence. This program is present throughout Colombia, and its objective is to strengthen the work skills of these families so that they can carry out activities that generate additional income in their homes. Likewise, local entrepreneurship is promoted hand in hand with allies such as SENA, the Mayor's Office of Barranquilla, the Chamber of Commerce, the Secretariat of Economic Development, the Entrepreneur Support Unit, the Secretariat of Urban Control and Public Space and the Community Action Board of Barrio Abajo, thus contributing to the sustenance of their homes and fostering the improvement of their employability.



115 million pesos of income generated stemming from our support in the creation of new entrepreneurial ventures.



20 new jobs have been created thanks to these entrepreneurial initiatives and the development of skills that have facilitated job opportunities.



Graduation of **25** caregiver mothers in articulation with the *productive inclusion route* of the Bogotá Chamber of Commerce.



We developed the eighth version of Sabor Bajero.



42 million pesos invested in the training of participating families.

During the year we made significant progress in capacity building and income generation for families in the community. In the first quarter, we socialized the program at the ITA public school, reaching 250 attendees, and we launched a Good Manufacturing Practices (GMP) course, benefiting 22 people. In the second quarter, we expanded the group of entrepreneurial families, adding 31 new members, and provided training in customer service, digital marketing and Colombian cuisine, benefiting a total of 50 people.

In the third quarter, 25 mothers who are heads of households were certified in dessert making and business ideas development through SENA, and 30 mothers were trained in the artisanal production of aromatic candles in collaboration with our Manos Verdes and Velas Misqua program, impacting 38 people. In addition, we strengthened marketing and sales skills of the participants, we also explored international gastronomy alongside them and successfully conducted the *Sabor Bajero* gastronomic fair.

In the last quarter, 46 mothers were certified in GMP, baking and dessert production, and we held an Entrepreneurship Fair for 25 mothers with approximately 200 attendees. We continued the international cooking courses. We also highlight the certification in the "Negocios con Sazón" program for our spouses. In addition, we held the eighth edition of the Sabor Bajero Gastronomic Fair, with the participation of 38 spouses. In total, the program has had a positive impact on 50 families, providing concrete opportunities for economic and personal development.

In Barranquilla Sabor Bajero is positioned as the most important gastronomic festival in the city. Learn more here:

- lametronoticias.com +
- zonacero.com +
- elheraldo.co +
- opicol.com +



Our matron Yomaira Herrera, member of our "Entrepreneurial Families" program, participated in a space at the Inca Center where she transmitted her knowledge through a workshop given to students in their last semester of cooking. In this space she taught them valuable gastronomic techniques perfected in our trainings and highlighted the proper use of our **Z Oil** through a practical display of her talent, providing them with tools that contribute to their professional training.



Childhood with Wellness

Through comprehensive approaches, we seek to actively contribute to the construction of life projects that promote the growth and integral development of children and adolescents in vulnerable situations in the areas near our operations. We seek to provide these young people with a hopeful horizon for the construction of their future in society, fostering values, skills and perspectives that allow them to successfully face challenges and contribute positively to the development of their communities.

We carried out activities aimed at improving the nutrition and holistic development of children and adolescents, as well as their families. In the first quarter, we conducted training in good manufacturing practices, raised awareness of the importance of the role of parents in education, and launched wellness and balanced nutrition programs, benefiting a total of 92 people.

In the second quarter, we continued the workshops on eating habits and donated desks and tables to improve the facilities of

the Welfare Homes, impacting 234 people. We also developed workshops on the prevention of the consumption of psychoactive substances and provided training in nutritious bakery, benefiting 105 people in total.

In the third quarter, we conducted workshops on environmental management and balanced nutrition, as well as activities to raise awareness regarding job opportunities and support for children with special educational conditions, benefiting 179 people. In addition, we carried out a recreational and educational day to promote good habits, impacting 25 more people. Finally, in the fourth quarter, we executed practical workshops on integral development and Christmas activities, benefiting 150 people in total.

In Mexico, through our work with Aldeas Infantiles and other partners, we have made a significant impact on the lives of vulnerable children, providing support and opportunities that contribute to improving their daily life experiences. Our efforts have meant:

<div>304</div> <div>children and adolescents positively impacted through comprehensive education, promotion of wellbeing and balanced nutrition programs.</div>	<div>20</div> <div>training seminars and workshops; we trained 9 community mothers in nutritious bakery, promoting nutritional practices for children.</div>	<div>8,5</div> <div>million pesos of social investment.</div>
<div></div> <div>In collaboration with Sodexo, we carried out a playful and educational day for children in which we taught them how to prepare fruit skewers, promoting good eating habits.</div>	<div></div> <div>We developed a workshop for teachers and directors of the Barrio Abajo Children's Home in Barranquilla, in which we provided tools for working with children with special educational conditions.</div>	<div></div> <div>Strategic alliance with Hogar Infantil de Barrio Abajo, and the Local Community Board (Junta de Acción Comunal - JAC).</div>



Support of 18 children in vulnerable situations.



Contribution with donations, of 14 reflectors equipped with solar panels to illuminate internal roads in SOS Children's Villages, providing safety and comfort to the children.



Delivery of donations of boxes of margarine for consumption in these communities, ensuring adequate nutrition for the beneficiaries, including 18 children from SOS Children's Villages, 330 assistants from Comedor Santa María and 27 women from Asilo Nuestra Señora de Guadalupe.



Leadership and socio-environmental education - Mirachuelo

We are actively engaged in the development of environmental education processes to raise awareness about waste management and utilization, both at a domestic and business level. The main objective of this approach is to mitigate the environmental impact in the rural community of Mirachuelo, a territory close to the Doña Juana Landfill in Bogota. We seek to catalyze positive changes in people's perception and actions, promoting responsible practices that contribute to the preservation of the environment.

During the year we worked with 218 employees and students, and planted a total of 426 native trees. These actions have contributed significantly to environmental awareness and the improvement of the environment in the community of Mochuelo Alto. In addition, we supported local businesses during a farmers' fair in which 17 farmers participated and achieved sales of COP \$4,200,000. We also gave a workshop on water care at the José Celestino Mutis rural school, benefiting 55 students, and we organized an Environmental Festival where we trained 149 students and teachers on waste management.

[Learn more about how we live our program here.](#)



35



million pesos of income for participating families.

15



jobs generated and 1 entrepreneurial venture created.

35



million pesos of social investment.

In addition, we received the prestigious "Augusto Angel Maya Environmental Education Award" from the District Secretary of the Environment, thanks to our program dedicated to promoting responsible environmental practices. This recognition highlights our positive impact on raising awareness on the sustainable use of resources and the implementation of environmentally friendly actions. It also recognizes our valuable contribution to strengthening environmental education in the Capital District and improving the quality of life of its inhabitants. Our award-winning projects were presented during the District

Environmental Excellence Program (PREAD) audit, an annual event that recognizes public efforts in this area. These initiatives include the use of the environmental calendar as an educational tool, our adherence to the "Pacto Unidos por un Nuevo Aire" (United for a New Air Pact) of the Bogota Environment Secretariat and the successful implementation of the #SumarPorElPlaneta initiative, which promotes Sustainable Logistics strategies.

[Learn more here.](#)





Inclusion Program

From promoting equal opportunities to creating environments where each person can reach his or her full potential, inclusion programs chart a path to organizational excellence. Below, we present the achievements obtained during 2023 in our Chile operation, which stands out for its progress in this area:



Our Chile operation

1

We certified 3 managers in inclusive practices through Chile Valora.

2

In collaboration with our partner Wazu, we carried out the diagnosis and follow-up of employees and their families. This program provides health services and medical follow-up, contributing to the well-being of our employees and promoting greater health and productivity in the workplace.

3

We created a network with social leaders and activists to facilitate collaboration between them and us in order to identify and address local needs, promoting positive change and improving the quality of life in the communities.

4

We partnered with Teleton as corporate volunteers, supporting programs and services for people with disabilities, strengthening the community ties and raising awareness on these issues.



Business Social Impact Projects

During 2023 we embarked on an exciting journey with "Dagusto Viajero", an initiative that left its mark on 524 customers in seven major cities in Colombia: Bogota, Cali, Medellin, Pereira, Bucaramanga, Barranquilla and Cucuta. Our goal was clear: to win new hearts among entrepreneurs, chefs, bakers and confectioners. We hit the road with a bold mission: to share the latest global pastry trends. We had a stage where we displayed all our knowledge and passion. We brought together our technical experts to inspire and educate the community on the latest trends in pastry, baking and window dressing. It was more than an event, it was a festival of ideas, creativity and flavors, where we shared culinary secrets that contribute to the social improvement of our country. Additionally, through the *Pasteleritos* initiative, we carried out activities with 70 children from our partners' families in Medellín and Cucuta to invite them to dream as bakers.



Donations and Food Security

T14



ODS 2.4; 9.4; 12.2; 12.6; 15.1; 15.2; 15.4; 17.7

We are proud to contribute to vulnerable communities through the donation of our products, with the firm purpose of complementing the nutrition of these populations. Through these donations, we provide a tangible contribution to balanced lifestyles that could improve the health and well-being of the communities we serve. We delivered more than 58 thousand units of products to our allies, as well as collaborating with more than six entities through financial contributions to promote local development and sector competitiveness. Our reach has extended to more than 14 regions in Colombia, Mexico and Chile, benefiting children, the elderly and people in vulnerable situations.

Of the total investment made, COP \$1,472,485,706 corresponds to economic and product donations to our more than 18 partner organizations. These actions demonstrate our commitment not only to our communities, but also to our people, our Supply Chain and, in general, to our planet.

With a firm commitment to contribute in the reduction of food loss and waste, we would like to highlight our results of donations made through the Asociación of Food Banks in Colombia - ABACO of products with short shelf life or low rotation, but which were still in safe and optimal conditions for human consumption.

In total, we delivered 82.6 tons of products valued at COP \$863 million, reaching more than one million people in vulnerable situations in 15 cities across the country. In 2024, we will work on scaling up the model to include ingredients, testing, non-compliant products suitable for human consumption, and in 2025 we will scale up the model to include donations and inventory management of our customers.

We are allies, that's why we believe in the power of solidarity and community. From our BredenMaster facility in Chile, we have demonstrated our commitment by providing support to those who need it most. In response to the devastating floods caused by heavy rains in the central-southern part of the country, we partnered with various social organizations, including the Red Cross, to provide assistance to those affected. Aware of the great losses suffered by the community, we donated 33,940 units of different products such as breads, muffins and donuts, which were delivered to the affected families.

[Learn more here](#)



Total Financial Commitment

COP \$1,472,485.706

in cash and in goods from our 18 allied organizations

Delivered goods

COP \$863 millions

in 82.6 tonnes helping vulnerable people

Donations

33,940 units

of goods delivered to affected families
BredenMaster



Health & Nutrition

T2

Our Health and Nutrition strategy has been strengthened with the implementation of projects designed to comply with the guidelines established in this area, focusing on the three defined axes: Neutral, Nutritional and Functional. These projects are integrated into our Innovation pipeline. In addition, we have held forums aimed at fostering synergy among the company's strategic groups, with the objective of streamlining the necessary changes in our cross-cutting production processes.

In recent years, we have implemented specific projects in line with this strategy. For example, we have eliminated TBHQ -an artificial antioxidant- from all mass consumption oils in Team Foods and Team Caribe. In addition, 73% of our Food Service oil portfolio no longer contains this ingredient.

In 2022 and 2023, we launched the *Brightfull* brand in the United States, starting with online sales in 2022 and expanding to retail chains in 2023. This brand offers a portfolio of reconstituted powdered products with B vitamins, zinc, omega-3 and prebiotic fiber. Based on the lessons learned with this experience, we are tailoring the portfolio for the U.S. consumer, maintaining our commitment to offer functional products with natural and beneficial ingredients.

In 2023, we continue with our **Cuida tu vida** channel and blog, which offers nutritional products online and content on healthy habits with the aim of contributing to people's wellbeing.

Another important initiative is the data collection on the nutritional status of Colombians through the COPEN study (Colombian Nutritional Profiles Study). This study, conducted in collaboration with the University of Los Andes and the National Consulting Center (Centro Nacional de Consultoría), gathers valuable information in order to explore ideas for innovation, provide clear and verifiable information to society and improve our product formulations. Together with ABACO, and as partners of the infant Nutrition Alliance (Alianza Por la Nutrición Infantil), we are making the 2018 study information available to the community to complement its **Child Nutrition Observatory** and contribute to more informed decision-making for all.

In relation to the definition of neutral products, we have established specific criteria that follow the recommendations of the Pan American Health Organization and the World Health Organization (WHO), including:



The absence of artificial antioxidants, following the guidelines to control the consumption of substances that can affect health.



A minimum level of Trans Fat Content, in line with recommendations to reduce their intake and promote cardiovascular health.



The absence of harmful contaminants, in line with guidelines to ensure food safety.



A reduced Sodium content, in line with recommendations to control blood pressure and prevent cardiovascular disease.



A low sugar content, in accordance with recommendations to reduce the consumption of added sugars and prevent obesity and related diseases.

These criteria are based on the call by public health authorities to adopt measures to improve the quality of food and promote healthier lifestyles.





Action fronts



Value chain



Value chain

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Supply Chain Monitoring and Verification System - UBUNTU

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Supplier Engagement

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Development from the Origin

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

We work on the implementation and compliance of our principles and values described in the [Policy Guidelines](#) throughout our Value Chain. Being allies from the origin, we seek to generate a positive impact on the environment and society through risk and opportunity management, respect for human rights, planetary boundaries and ecosystemic services that we supply from directly and indirectly.

We believe in the power of alliances and long term relationships with our stakeholders, and under our work philosophy of *we are allies*, we work hand in hand with global experts, customers, suppliers, non-profit organizations and academia among others to achieve positive and lasting transformations in the areas of influence of our supply chain that generate economic, social and environmental value.

The complexity of our supply chain, not having our own crops and sourcing different ingredients, products and suppliers in different geographies, challenges us to articulate strategies and actions to continue positively transforming the way in which we relate and source, through a comprehensive and inclusive approach. Our objective is to contribute to the well-being and development of the communities near our operations and in the prioritized chains, through the generation of a positive impact on

the environment in each link of the value chain, thus generating prosperity and opportunities for all.

Chain management and traceability is one of the most relevant issues for the organization and our stakeholders. This conviction has allowed us to develop a robust assurance, monitoring and development capacity in recent years. Likewise, product safety and the contribution to nutrition and healthy habits through research, innovation and development capabilities are also closely influenced by the practices of our direct and indirect suppliers along the chain. Given this and taking into account the global scope and complexity, we know that this is where we are most exposed to the possible materialization of risks, so all efforts focused on being allies for our partners take on significant relevance for our organization.

Through the Responsible Sourcing Strategy, we focus our actions on three fronts: monitoring and verification of our chains, prioritizing agricultural chains; supplier engagement through individual accompaniment plans; and transversally, in developing initiatives from the origin that seek to promote good practices, mitigate risks, and strengthen the performance of our chain in an integral manner.





Top Advances



We expanded the scope of satellite monitoring for the palm oil supply chain to 100%, reaching 92% of our palm oil supply free of deforestation.



We made a declaration of our commitment to Regenerative Agriculture and initiated the verification process in Colombia with *Peterson Projects and Solutions*.



We expanded the scope of the organization's due diligence process to include environmental and social aspects for palm and soybean suppliers. We also began updating our human rights due diligence in our own operations and Supply Chain.



Strengthening of the traceability management system in the soybean chain.



We achieved **Silver** overall and **Gold** in 5 criteria in the "Sustainable Production Framework", a Nestlé initiative with the support of Proforest. This framework evaluates the management of organizations in human rights and environmental due diligence in their own operations and Supply Chain.



Updating of prioritized responsible sourcing chains: palm, soybean and sunflower.



We successfully completed the *Entrepalmeros* project with the certification of the first group of 41 small-scale palm growers under the RSPO smallholders standard, the first in Latin America and the second in the world to meet all milestones.



We were recognized by B Corp as the organization with the largest supply chain in Latin America invited to measure its triple impact (environmental, social and economic) through the Impact Assessment program.



We strengthened our commitment to biodiversity, consistent with the Net Positive Impact principle of the United Nations Convention on Biological Diversity (CBD).

Progress on commitments for 2023

No progress In progress Fulfilled

To have a complete mapping, diagnosis and risk analysis of the three prioritized chains, achieving 100% traceability to the origin for palm and to the mill for soybeans.

Consolidate a robust complaints and grievance mechanism for all stakeholders that is known, reliable and effective.

Implement at least one social and environmental transformation project with a landscape approach together with strategic allies.

Complete the diagnosis of critical ingredients and contaminants for 100% of our products in order to draw up transformation plans in line with the scientific consensus.

Our supply chain



Our supply chain management is carried out by specialized teams to ensure the competitiveness, availability, quality, timeliness and sustainability of raw materials for our businesses. The purchasing of raw materials is led by the corporate purchasing department and the purchasing of packaging materials, supplies and ingredients, as well as non-productive elements and administrative services by local teams under the guidelines of the organization, optimizing processes and times.

Supply Chain Monitoring and Verification System – UBUNTU

UBUNTU evaluates environmental, social and governance aspects throughout our supply chains, designed for the organization's prioritized agricultural chains with the support of Earthworm Foundation as an independent third party that monitors the implementation and adjustment of the the system according to the changes and demands of the industry in terms of responsible sourcing. We identify the different risks and opportunities, with a focus on the territory and scope to direct and indirect suppliers, producers, communities of influence and their relationship with nature.





The stated policies and commitments component is the starting point for the review and alignment of this system, continually adjusting ours and those of our allies to identify and incorporate global industry standards and expectations. On our part, we are moving forward with the strengthening of the Supplier and Contractor Code, including more specific guidelines related to human rights, biodiversity, deforestation, climate action, regenerative agriculture and business ethics, among others. Both documents, once updated, are shared internally and externally with all suppliers for proper awareness and application where appropriate. See both documents here for more details:

Policy Guidelines



Supplier and Contractor Code



We are in the process of updating our human rights due diligence which applies to our own operations and supply chain with the accompaniment of PWC and the support of a Nestlé Winrock grant to strengthen our practices and internal controls in this area. We highlight the training received by the process leaders who have an impact on both human rights management and the organization's Integrity Line, as well as the completion of the diagnosis of the current corporate model of HRD, which through visits to all operations, will be complemented with the identified opportunities for improvement. We are working on four axes:



Human Rights Management



Integrity Line



Corporate controls to minimize exposure to Human Rights risks



Communication and reporting

We began the path to have a **net positive impact on biodiversity**, under a comprehensive and large-scale approach that protects the human rights of communities in the territory and access to natural resources, both in our operations and in our prioritized Supply Chain, contributing to food, water and climate security. Based on the progress presented and specifically the analysis of the ecosystems present in the palm and soy supply chains, we expect to define the landscape to collaborate in 2024, hoping to protect forests and strategic ecosystems as well as generate well-being and livelihoods for the present community.

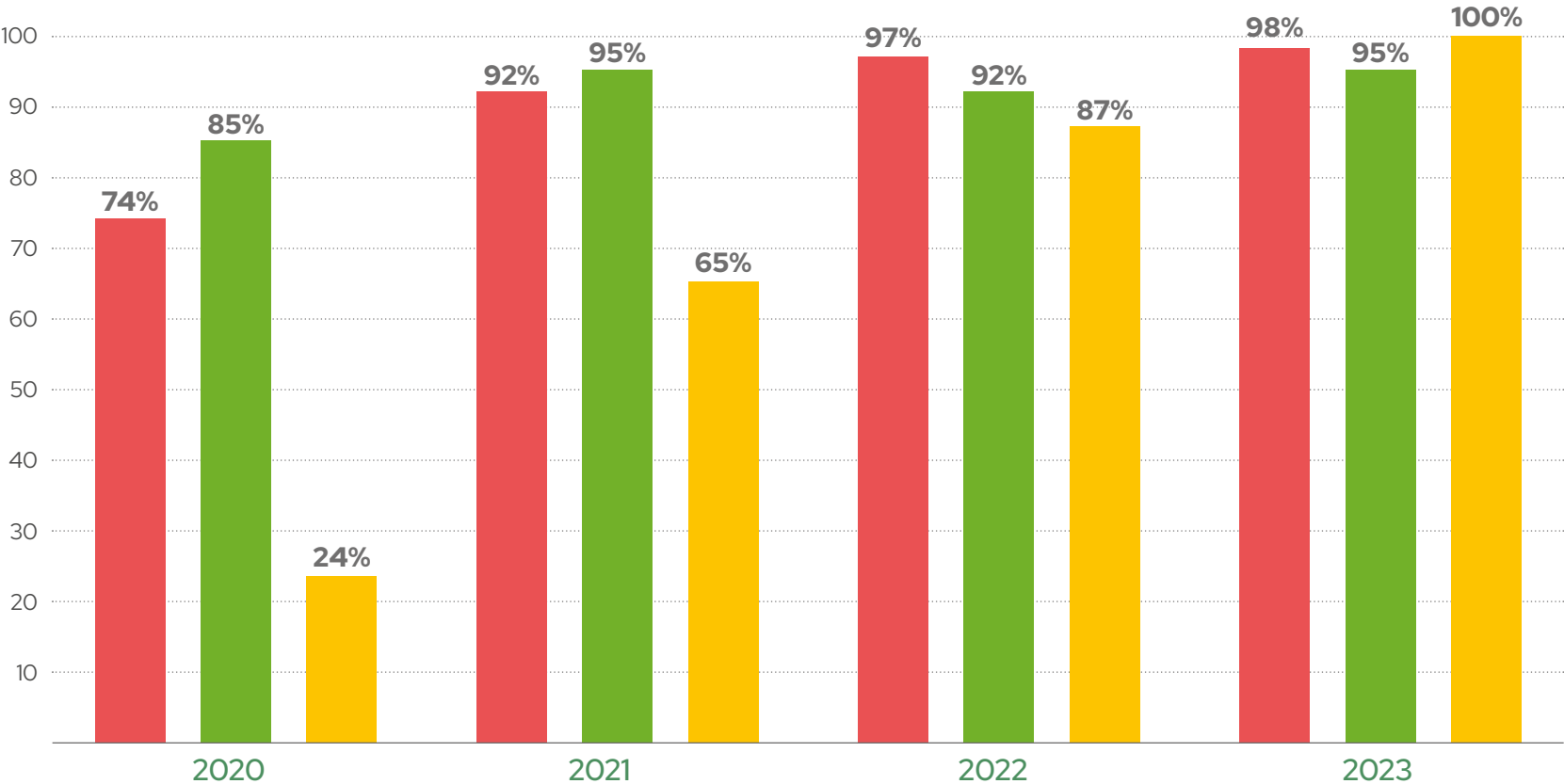
Knowledge of the **origin** of our sourcing to ensure **zero deforestation** in our supply chains is fundamental. Considering the importance of forests and other strategic ecosystems in regulating ecosystem services, as well as promoting transparency in each link of the chain, we expect to achieve 100% traceability to origin and zero deforestation in the palm and soybean chain by the year 2025. We expanded the scope of deforestation monitoring and verification conducted by Earthworm Foundation and its *Starling* platform to 100% of palm oil supply, following the parameters established by its **No Deforestation and Verification Methodology**, allowing us to make strategic sourcing decisions and strengthen our mechanisms to ensure our long-term commitments. Likewise, for the soybean chain we improved the traceability system and built a tool -Soy CRM- for conducting risk and impact management.



Advances in traceability

Palm Oil - Traceability to plantation

Colombia Mexico Chile



We established the Corporate Zero Deforestation Committee, which includes the Sustainability, Compliance, Procurement, Legal and Risk teams. Its responsibility is to ensure compliance with our commitment of zero deforestation, peatland development and labor exploitation (NDPE), manage deforestation alerts identified by Starling, the due diligence process, or any cases on this matter that are reported in the Integrity Line. In 2023 we investigated in detail and closed 100% of the deforestation alerts

identified, evidencing that there was no deforestation within the palm crops of our suppliers and their supply chain. As a result of this, we closed the year 2023 with 92% of the palm oil supply free of deforestation. In order to offer true, reliable and verifiable information to our stakeholders, all work associated with traceability, deforestation and the development of palm and soybean suppliers is verified and/or audited by an independent third party.

Soybean Oil	
Traceability to country of origin	100%
Traceability to refinery	99%
Traceability to mill or crushing facility	90%
Traceability to silo	1,28%
Traceability to farm	1,28%
Soybeans	
Traceability to country of origin	100%
Traceability to refinery	100%
Traceability to mill or crushing facility	100%
Traceability to silo	20,19%
Traceability to farm	20,19%

It is important to note that the remaining 8% is due to one of the following factors: The closure of previously identified alerts, whose impact will be reflected in the next quarterly report provided by Starling; the incorporation of new traceability information, which is currently being processed; or the existence of some farms with information pending regarding traceability to origin.

Supplier Engagement

The results of the Chain Monitoring and Verification System (Ubuntu) and the opportunities identified in the progress of the commitments related to due diligence and regenerative agriculture allow us to build customized work plans with suppliers according to their level of risk, with the objective of promoting good agricultural practices.

Strategic axes:

-  Compliance with, and promotion of human rights
-  Supporting community development
-  Resilience for mills and producers
-  Promotion and strengthening of regenerative agriculture practices
-  Biodiversity protection and conservation

We will continue to work with our suppliers in the construction of plans that allow continuous improvement according to the risk level, providing them with support from our expert partners, with the objective of closing all existing gaps in the policy alignment criteria and the alerts identified in the intensified ESG monitoring by 2026.

Palm Progress

 No progress  In progress  Fulfilled



We have observed significant progress and alignment in the commitments of our suppliers in terms of no deforestation, peatland development and labor exploitation (NDPE) and human rights (HR), however, we recognize the opportunity to continue working alongside them strengthening their commitments related to traceability, supporting small producers and risk management. Therefore, from the *School of Allies* we work in strengthening and development of capacities on this front jointly with external allies such as CECODES (Colombian chapter

Soy Progress



of WBCSD) and Solidaridad Network among others, with the participation of 80% of our palm suppliers at the corporate level.

We highlight the high level of management of our palm suppliers in the care and conservation of biodiversity thanks to the activities carried out by producers that allow the development of pollinator habitat, integrated pest management, retention and/or restoration of natural habitats, as well as efficient irrigation and drainage practices that improve the health of watersheds.



ESG program for the Supply Chain

In addition to the above, and with a cross-cutting scope to all purchasing categories, we established the B Impact Assessment under the Impact Assessment B Corp Program, as a mandatory program for all strategic suppliers of the company at least once every 2 years. This practice complements the existing process of screening, evaluating and reassessing suppliers on environmental, social and governance (ESG) aspects, which allows us to identify opportunities, risks and impacts around sustainability and work together to address them. As an additional benefit for our suppliers, the evaluation offers free benchmarking tailored to their sector, allowing them to build work plans to strengthen their business.

The implementation of the program in the organization works through the articulation of the procurement and sustainability processes and the permanent monitoring and reporting to the Vice-Presidency of Corporate Affairs.

We were recognized by B Corp in 2023 for being:



The organization with the largest supply chain invited to raise awareness and measure its triple impact through the aforementioned program in Latin America.



The second best performing organization in Colombia with respect to the total number of suppliers evaluated.



An organization committed to the transition towards a sustainable supply chain in 3 different countries.



The B Impact Assessment evaluates the following areas in our supply chain:

 <p>Governance</p> <p>Mission, ethics, accountability and transparency of the company, addressing the integration of social and environmental objectives in employee performance evaluations, impact disclosure and transparency, and stakeholder engagement, among others.</p>	 <p>Community</p> <p>External stakeholders, including suppliers, distributors, economy and local community. Diversity, job creation, civic engagement, and donations.</p>	 <p>Employees</p> <p>Contribution to the financial, physical, professional and social well-being of its employees, compensation, benefits, health and safety, professional development opportunities, among others.</p>	 <p>Environment</p> <p>Environmental management, climate change, water consumption, sustainability, impact on land and life.</p>	 <p>Customers</p> <p>Value provided by the company to consumers and direct customers of its products or services covering ethical and positive marketing practices, guarantees and quality control of products and services, privacy and data security, among others.</p>
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The previous impact areas evaluate operational and strategic practices in relation to decision making and the business model. In turn, this evaluation is adapted to the sector, size and industry of each of our suppliers as it is a tool used globally.

Based on the general results by type of operation, we see that the area of *workers* is a strength in all countries, highlighting variables such as occupational health and safety, employee satisfaction and job formalization, among others. The area of *communities* presents the greatest opportunity in general terms, although

we highlight that there are community investment initiatives and their corresponding impact measurement, evaluation of suppliers and local purchases among others. These results will be an important input to continue working in a focused manner in order to strengthen our chain.



Alignment with other sustainability assessments

The B Impact Assessment is associated and complemented with different standards, certifications and impact measurement frameworks at a global level, such as: IRIS, Fair Trade Certification, Organic Certification, GRI, ISO 26 000, Rainforest Alliance Certified, U.S Green Building Council, CDP, among others. This allows our supply chain to be aligned with internationally recognized standards, ensuring transparency, quality and compliance with the highest sustainability standards in all our operations and business relationships.

Throughout the last 3 years of implementing the *Impact Assesment* program, we invited a total of **1,400 suppliers** from 29 categories and 4 supply chains of our businesses at corporate level: Team Foods Colombia, Team Foods Mexico, Team Foods Chile and Bredenmaster. We have evaluated 39.17% of strategic suppliers (56.39% in Colombia; 48.35% in Mexico; 17.11% in Team Foods Chile; 16.92% in BredenMaster). We also had the participation of 61 purchasing leaders who had a permanent role in monitoring the progress of this project and received training related to the program for the execution of the established goals. As next steps, we will focus on developing mechanisms to prioritize the selection of suppliers, as well as the implementation of recognition and incentives.

This involved more than 100 hours of accompaniment and training for suppliers through weekly workshops and spaces "Office Hours" held by B Corp Colombia along with continuous accompaniment by the purchasing and sustainability teams. In addition, we dedicated more than 150 hours to the alignment and collaboration between the sustainability team and the B Corp team to establish joint work plans. Finally, approximately 350 hours were invested in training and follow-up with the Purchasing Leaders in order to monitor progress in each of the categories and strengthen their understanding of how their roles and daily decisions are critical to achieving the organization's sustainability objectives.

Commitments for future years

2024

Mandatory communication and establishment of a minimum score for suppliers; Articulation of the evaluation results with the *School of Allies* for capacity building of our strategic suppliers.

2025

80% of strategic suppliers evaluated with B Corp through the Impact Assesment program.

2030

100% of strategic suppliers evaluated with B Corp through the Impact Assesment program.



The BredenMaster procurement team developed the first "Procurement Day" with the support of the Sustainability and Integrated Management Systems and Environment team in Chile. This initiative brought together all of BredenMaster's strategic suppliers with the purpose of sharing the achievements reached during the year 2023 in our business and in the *Impact Assesment* program. The company's commitments were also communicated, allowing the exchange of ideas and perspectives that allow relationship strengthening and permanent collaboration with our allies.



Development from the Origin



ODS 8.4; 9.1; 9.4; 12.6; 12.6; 17.17

We value the construction of long-term relationships of trust, promoting good practices and contributing to the development and building capabilities through initiatives and projects together with our allies creating shared value.

Specifically for suppliers of raw materials of agricultural origin, we develop joint projects that contribute to the economic development and improvement in the quality of life of communities and nature conservation in line with our corporate commitment to promote the inclusion of small-scale independent producers in our supply chain.

School of Allies



ODS 4.4; 4.7; 8.2; 8.4; 8.6

The School of Allies reflects our firm commitment to strengthen and promote environmental, social and economic best practices

throughout our value chain. We embarked on this mission with the conviction of sharing our knowledge and articulating capabilities, not only mitigating the inherent risks of our operation, but also fulfilling our corporate commitments as allies from the origin, aligned with our 2030 Vision.

We face the challenges of the world with awareness of our impact on the environment. To address these situations, we have woven a unique network that connects students, university faculty from diverse programs and our own employees. Together, we create knowledge circuits that address real opportunities for our suppliers, customers, contractors and Alianza Team.

We have had a significant impact by sharing knowledge and experiences on various topics, such as climate change, human rights, regenerative agriculture, occupational health and safety (OHS), risk management and quality, among others, with our strategic suppliers of lipid raw materials, packaging and services. It is important to note that we have managed to involve and maintain suppliers participation from 100% of the organization's prioritized chains in the School.

During 2023, we reinforced our belief in the importance of meaningful connections by collaborating closely with PepsiCo in its *Environmental Cycle*. We addressed crucial topics such as responsible consumption, biodiversity preservation, human rights, sustainable development goals and the promotion of circularity. In addition, we established and strengthened links with other important allies such as CECODES (Colombian chapter of WBCSD), Solidaridad Network, Amazónico and different Chambers of Commerce.

This effort has had a lasting impact on more than 120 Alianza Team employees, PepsiCo teams in the Andean Region, suppliers and other strategic partners. In addition, we have guided the personal and professional development of more than 100 students and 80 employees, consolidating our commitment to development and excellence while maintaining a 95% overall satisfaction rate among all participants. This joint work is reflected in the more than 8,953 hours of work, equivalent to training for 5 hours a day, every day and for more than 4 years, and in the more than 20 tools developed for suppliers and other participants to adopt in their own supply chains.



[Learn more about the experiences lived in the School of Allies in 2023-1](#) +

[Learn more about the experiences lived in the School of Allies in 2023-2](#) +



Biodiversity and ecosystem health

We progressed in the development of our Regenerative Agriculture commitment, developing two projects that contribute significantly to the strengthening and overall sustainability of our chain, focused on biodiversity protection, sustainable agriculture and ecosystem health promotion and risk mitigation, both environmental and social.

Alongside **Peterson Projects and Solutions** we started the project to verify regenerative agriculture practices in Colombia to measure, promote and support the implementation of sustainable agricultural practices in a group of fruit producers selected based

on their methodology. Following this, in 2024, we will extend this project to another group of producers in our supply chain in Mexico.

This project focuses on improving the resilience of agricultural systems, promoting biodiversity and reducing emissions through the identification of opportunities, selection of demonstration farms, personalized technical assistance, accompaniment of small producers and training spaces. We estimate an approximate 15% reduction in net emissions by 2030, as well as a 10% increase in the biodiversity index and a 5% increase in the efficiency of water use for irrigation in palm plantations in Colombia and Mexico.

On the other hand, we continue working on the project to identify environmental and social risks in the supply chain of

Extractora Sur del Casanare (ESC), which is being carried out in collaboration with Fundación Proyección Eco-Social, which focuses on the management of economic, environmental and social risks in its supply chain.

This was done through an exhaustive characterization of the supply chain, field visits, and the development of a compensation plan to mitigate impacts and promote sustainable agricultural practices. In addition to this, during 2023, we achieved important milestones that included the development and launch of the online platform *Vp-Visiprast* by Fundación Proyección Ecosocial, allowing access to the characterization and analysis of risks in the chain, along with the preparation of specific reports and mapping by producers.



Resilient Producer Communities

We reaffirm our commitment to support our suppliers in the integration of small independent producers (smallholders) in their supply chains, contributing to improve the quality of life of our indirect suppliers, being allies from the origin and generators of prosperity.

During 2023, we reached a significant milestone with the support in the certification process of **EntrePalmeros**, the first group of smallholders in Latin America to obtain RSPO certification under the smallholders standard (Milestone B), in collaboration with Palmas del Cesar, Unilever and Solidaridad. In this project, we highlight the certification of 41 producers, the active participation of 13 women producers and the positive impact on more than 703 hectares of palm.

At the Juntos por la Sostenibilidad event, we celebrated this achievement together with various industry stakeholders, sharing experiences and lessons learned, and reaffirming our commitment to continue expanding the scope of certification with a second group of smallholders producers in the Palmas del Cesar supply chain.



Testimonials from certified producers

"The certification taught us to be kinder to the ecosystem, to have legally formalize workers, to understand that we should not pollute this planet anymore..."

William Fontecha
RSPO certified palm grower

"Thanks to the certification they increased the price of the fruit and that is a great help for us..."

Luz Marina Celys
RSPO certified palm grower

"The benefits we see every day is that we have been giving better management to our plantations, to our employees and we deliver a fruit of better quality and yield..."

Henry Córdoba
RSPO certified palm grower

To learn more



To learn more



Testimonials taken from video: *"First group of small palm growers in Latin America become #RSPO certified"* by Solidaridad.



We also highlight our participation in the **EUROCLIMA+** Program, led by Expertise France, in collaboration with Fundación Proyección Ecosocial. This program aims to strengthen the monitoring, reporting and verification (MRV) system for the **Zero Deforestation Agreements**, thus contributing to the fulfillment of national greenhouse gas (GHG) emissions mitigation goals. In this context, we have worked in the collection of geospatial polygons both remotely and in the field, involving 51 palm fruit producers, among which 15% are small producers, achieving the survey of a total of 82 crop polygons and covering an area of more than 32,248 hectares.

This effort not only facilitates the collection of geographic information, but also builds capacity in our suppliers and their producers and provides training on the importance of zero deforestation agreements to promote sustainable production in the region.

Strategic Alliances

Human Rights

We engaged in several projects and collaborations focused on the respect for human rights, corporate sustainability and responsible sourcing in our supply chains. One of them was the Triangular Cooperation Project, implemented by the German Development Cooperation (GIZ) through the Alliance for Integrity project, with the support of the main partners the Colombian-German Chamber of Industry and Commerce - AHK Colombia, and the Mexican-German Chamber of Industry and Commerce - CAMEXA, where we participated in the Train of Trainers Workshop, which aimed to transfer good practices in human rights and due diligence in Colombia, Mexico and Germany. In 2024, we will continue to strengthen these capabilities by joining the network of

company trainers in Colombia and Mexico under the Alliance for Integrity's "DEPE" methodology.

Additionally, we confirmed our participation in the Global Compact's Business & Human Rights Accelerator, seeking to strengthen our knowledge of human rights due diligence as well as identify strategies to establish more effective corporate action plans. In parallel, in our commitment to sustainability in the palm oil supply chain, we actively participated in the

POCG LATAM, led by Proforest, where we have shared experiences, strengthened relationships with industry allies and promoted responsible practices. Finally, we highlight our alliance with **WWF** in order to strengthen our responsible sourcing strategy, using the *Accountability Framework Initiative - AFI* methodology to achieve zero deforestation in our prioritized chains, starting with palm oil. These initiatives reflect our ongoing commitment to sustainability and respect for human rights in all our operations.



AHK Colombia (2023). Photo. Participants of the triangular cooperation project.



Action fronts



Planet



Planet

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ODS 4.7; 13.1; 13.3; 15.2

Climate change is one of the greatest challenges we face as humanity and, according to our latest materiality analysis, the most relevant material issue for the company. We know that being resilient is not only limited to the management of greenhouse gasses, so from our **Climate Strategy** we give a comprehensive scope to the environmental dimension acting from two fronts: governance, and mitigation and adaptation.

The heart of **governance** is risk and opportunity management, which provides us with key elements for decision-making to accelerate mitigation and adaptation actions, ensuring that our contribution is forceful and timely. We adopt recommendations from global frameworks and benchmarks that go beyond legal compliance, seeking corporate alignment of areas and businesses, empowering process leaders, mobilizing and inspiring our stakeholders with collaborative initiatives such as *#SumarPorElPlaneta*.

Main internal tactics we are implementing



Mobilization and acceleration of action: Collaboration, alliances to *#SummingForThePlanet*, green financing, education and understanding from data



Empowerment and incentives: variable compensation for the achievement of environmental commitments, environmental culture and responsible purchasing policies.

The starting point for **mitigation and adaptation** is the optimization of operations, in addition to crucial components such as intelligent planning of supply and demand, innovation, technological renovation and collaboration in the supply chain, achieving a lower environmental impact and moving towards circularity in our products and packaging. Our management goes beyond our facilities, and as with our Responsible Sourcing Strategy, we work hand in hand with our direct and indirect suppliers to contribute to their development, caring for strategic ecosystems in the areas where we operate in order to be allies from the origin.

Main tactics



Optimization and technological reconversion: Be more efficient in our production processes and invest in low-emission technologies and equipment.



Sustainable and collaborative logistics development: Efficiencies, optimal logistics network, collaborative models and low-emission fleet.



Circularity solutions: Differential business and products from a life cycle perspective.



Responsible sourcing (Strategy alignment): No deforestation, regenerative agriculture and supplier development.



Nature-based actions: Conservation and regeneration of ecosystems for adaptation.



Top Advances



We committed to 2030 science-based emissions reduction targets with the SBTi initiative ([Science Based Targets Initiative](#)).



Developed a life cycle analysis tool for two impacts: carbon footprint and water footprint of our products.



We assessed, by climate change scenarios, the physical and transitional risks for our own operations and key palm sourcing regions and began financial impact analysis for prioritized risks.



We created a corporate information system for packaging and a taxonomy that allows us to centralize and unify data in order to monitor the progress of the objectives set out in our commitment.

Advancing our commitments to 2023

● No progress ● In progress ● Fulfilled

Structure our corporate climate strategy to set our Science-Based Targets based on reliable data and long-term projections.	●	Make our Manos Verdes® circular economy program a benchmark with regional impact and presence in at least four countries.	●	Structure long-term projects with our brands and businesses that generate high social and/or environmental impact.	●
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Governance

| GRI 201-2; NIIF 6 a -b; NIIF 10 a-d; NIIF 29 f |

Climate change, the natural resource crisis and biodiversity loss are among the top 10 near-term global risks according to the *World Economic Forum 2024 Global Risks Report*. Given our connection to the agricultural chain, our social context and geographic location, we are particularly vulnerable to their effects, so we act proactively to manage the risks and capitalize on the opportunities presented by this global landscape.

These emerging risks have been part of the risk maps of each of our operations for years together with our Supply Chain Monitoring and Verification System - Ubuntu, which evaluates critical environmental, social and governance aspects in the agricultural and livestock chains.

We aligned the methodology for assessing climate change-related risks with the Corporate Risk Management process, incorporating particular elements such as scenario and financial impact analysis in line with the recommendations of TCFD (Task Force on Climate-related Financial Disclosure) in the short, medium and long term, now part of the S1 and S2 frameworks of the IFRS.

The Vice-Presidency of Corporate Affairs plays an active role in mobilization and bringing these topics forward to the Board of Directors, but it is the Corporate Risk Coordinator that manages them, continuously monitored by the Board of Directors through the Audit Committee.

Opportunities and risks related to climate change

During 2023, we conducted a preliminary assessment of physical and transition risks and are currently finalizing this project with ERM - Environmental Resources Management, a renowned global sustainability consulting firm. This assessment encompasses all of our own operations and four palm mills: two in Colombia, one in Peru and one in Mexico, which are key for our corporate sourcing.

Physical risks:

The scenarios used for the physical climate risk assessment are those set by the Sixth Assessment Report 2021 of the Intergovernmental Panel on Climate Change (IPCC). These reflect the potential changes in net CO2 emissions according to the climate policy narrative and social characteristics of each scenario. Projections of 9 climate indicators for two selected scenarios SSP1-2.6 and SSP3-7.0 have been used for this assessment.

- SSP1-2.6. Low emissions scenario limiting to 2°C increase by 2100, aligned with the Paris Agreement.

- SSP3-7.0. Medium to high emissions scenario, by 2100 emissions are almost doubled and temperatures will have increased by 3.6°C. Competitiveness between countries increases and local issues are prioritized.

We found that extreme heat in Colombia and water stress in Mexico and Chile are the most relevant risks for the organization. Flood risk is moderate across the board in all geographies, although there are exceptions, so we are deepening our analysis on a more thorough scale. Overall, there is a trend towards increasing level of risk in the long-term SSP3-7.0 scenario, however we have moderate to high risks even in the short-term SSP1-2.6. low emissions scenario. For palm mills, we identified four risks of which extreme heat, wildfires and extreme winds can have a significant effect at the productivity level and flooding at the quality level. We are working on linking the results with other sector specific studies to better understand the impact at the supply level.



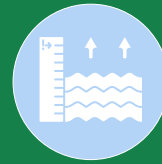
Extreme heat



Extreme cold



Landslide



River flooding



Water stress



Cyclones



Coastal flooding



Rainfall flooding



Wildfire





Transitional risks

The climate scenarios used as reference for the transitional risk assessment are those proposed by the International Energy Agency (IEA) in the *Energy Outlook 2023*. The scenarios used for this assessment are *Stated Policies Scenario* (STEPS) and *Announced Pledges Scenario* (APS):

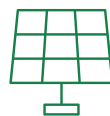
1



STEPS

reflect a sector-by-sector review of existing policies and measures. It is associated with a temperature increase of 2.4°C in 2100 (50% probability).

2



PSA

assumes that countries without ambitious long-term commitments benefit from accelerated cost reductions of clean energy technologies. It is associated with a temperature increase of 1.7°C by 2100 (50% probability).

We have identified 10 transitional risks relevant for Colombia, including three legal and compliance risks, one technology risk, two reputational risks and four market

risks. After evaluation, we found that the most relevant are carbon pricing mechanisms, the transition to low-emission technologies, the rising cost of raw materials, and energy and fuel costs.

We are close to completing this assessment for Mexico and Chile.

For the prioritized risks (high and medium rating) the next step is to analyze their financial impact. This information will be essential in our decision making process as we seek to align these elements to our financial planning and business strategy. These results are also key for the prioritization of actions to better adapt to physical risks in operations and to continue developing capabilities in our suppliers, thus avoiding supply interruption over time.





Risk type	Climate-related risk factor	Impact Description	Geography	STEPS			APS		
				Baseline	2030	2050	Baseline	2030	2050
Legal and compliance	"Carbon pricing mechanisms (National carbon taxes)"	Increase in operational costs due to the payment of the national carbon tax, which presents an annual increase that varies according to the climate scenario.	Colombia	Low	Moderate	Moderate	Low	High	Moderate
			Mexico	Low	Low	Low	Low	High	Moderate
			Chile	Low	Low	Moderate	Low	Moderate	Moderate
Legal and compliance	"Carbon pricing mechanisms (Emissions Trading Systems)"	Increase in operational costs due to the payment of tradable emission quotas.	Colombia	Low	Moderate	Moderate	Low	High	Moderate
			Mexico	Low	Low	Low	Low	Low	Moderate
			Chile	Low	Low	Moderate	Low	Moderate	Moderate
Legal and compliance	"Increased emissions disclosure obligations (Mandatory Emissions Report)"	Increase in operating costs associated with data collection, processing and reporting of information related to GHG emissions	Colombia	Low	Low	Low	Low	Low	Low
			Chile	Low	Low	Low	Low	High	Moderate
Legal and compliance	Requirements and standards on energy efficiency	Increase in operating costs associated with the implementation of an SGE.	Chile	Low	Low	High	Low	High	Extreme
Technological	Transition towards technologies with lower emissions	Increased capital costs due to investments in new technologies	Colombia	Low	Moderate	Moderate	Low	Moderate	Low
			Mexico	Low	Low	Low	Low	High	Moderate
Reputational	Compliance with corporate sustainability and climate change goals	Loss of consumers, clients and new opportunities due to non-alignment with the expectations of the market and the general public.	Corporate	Low	Low	Low	Low	Low	Low
Reputational	Stigmatization of the sector	Loss of consumers, clients and new opportunities associated with the non-mitigation of GHG emissions throughout its value chain.	Corporate	Low	Low	Low	Low	Low	Moderate
Market	Increase in the cost of raw materials	Increase in operational costs due to the increase in crude palm oil prices.	Corporate	Low	Low	Moderate	Low	Moderate	Moderate
Market	Change in consumer preferences	Reduction in sales due to changes in consumer perception associated with responsible and sustainable consumption trends.	Corporate	Low	Low	Low	Low	Low	Moderate
Market	Limitation to doing business with more demanding markets or clients	Reduction in sales associated with loss of customers due to non-alignment with initiatives or practices required by the market	Corporate	Low	Low	Low	Low	Low	Moderate
Market	Fuel cost	Increase in operational costs due to increased fuel prices.	Corporate	Low	Low	Low	Low	Low	Low

Opportunities

We have identified at least 6 opportunities around resource efficiency, access to new markets, innovation in products and services, new energy sources and resilience.

Some of these opportunities we have already started capitalizing on in our business, an example of this is the award we received at the *Food Ingredients Europe Innovation Awards* for our Mirror Tissue

technology, which is able to mimic the characteristics of animal fats while being a vegetable product, ideal for the production of plant-based food.



Acceleration of action, empowerment and incentives

We value partnerships and in our 2030 Vision we declare that we are allies for the planet and work every day to continue nurturing a better tomorrow. Part of this work is represented in our **#SumarPorElPlaneta** initiative, through which we promote constructive experience exchanges between different stakeholders, strengthening technical, operational and strategic knowledge, leading by example and together create collaborative initiatives that impact the planet and accelerate action beyond our supply chain.

Currently in Buga, 18 companies are actively participating in the initiative. We organized the III Industrial Environmental Forum, with the participation of more than 150 attendees and speakers from companies such as Celsia/Grupo Argos, Postobón, Gaia, CECODES, Adispetrol S.A., students and teachers from the Agricultural Educational Institution of Guadalajara de Buga.

In Bogota for the first time we worked with 29 transport suppliers in **#SumarPorElPlaneta**, sharing our climate strategy with them and bringing to the table relevant issues around trends in decarbonization of the sector from experts such as GAIA Servicios Ambientales and LOGYCA, in addition to learning about government policies and plans directly from the District Secretariat of Mobility of Bogota.

Likewise, in Mexico we held forums regarding this initiative with the participation of 6 companies of the sector.

#SumarPorElPlaneta



Environmental culture

The involvement of our employees in activities that positively impact our planet and raise awareness of the importance of environmental actions inside and outside the company is a key mobilization lever. Through our volunteer program under the *Aliados Somos Más* framework we participate in experiences and spaces of connection with nature.

As of 2023, more than 130 employees are part of the volunteer program and have actively participated in environmental leadership activities such as fairs, festivals, training workshops, cleaning of ecologically relevant sites and facilities. Two of the most representative programs that have arisen from this initiative that seek the promotion and conservation of habitats and species are the following:

More trees more life

Planting and reforesting areas of influence for the organization that allow us to recover ecosystems and contribute to climate change adaptation is a crucial action that we have been carrying out for several years.

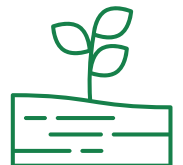
During 2023 we planted

548



trees and

600



mangrove seedlings in Colombia.



One of the most relevant actions in our contribution to climate change at city/regional level were those carried out in La Ciénaga de Mallorquín near Barranquilla, Colombia. We participated with a group of 113 volunteers and different public and private actors in the planting of 600 seedlings of black, red and almond mangroves, promoting the recovery of the natural barrier of mangroves. This ecosystem is home to different species of birds, fish and amphibians and plays a crucial role in reducing the adverse effects of climate change such as tides and tropical storms.

In Bogota, we worked in the ecological restoration of the Mirachuelo eco-environmental park, contributing to through the planting of 418 trees with the participation of our employees, which also included awareness-raising activities regarding the socio-environmental problems experienced by the communities surrounding the Doña Juana Landfill.



In Buga, 350 trees were planted in one of the seven sites part of the most important bird corridor of the region, achieving a positive impact on the biodiversity of our environment aligned with the environmental authority *Corporación del Valle del Cauca* (CVC). The actions developed jointly in Buga over the years resulted in us being awarded a recognition at the end of 2023 by the ITA School and its environmental committee for the accompaniment in the training of their students.

More flowers for pollinators

We understand the importance of promoting and protecting the ecosystemic service of pollination. We planted 293 species of flowers that, in addition to conserving pollinators, will allow us to recover public green spaces in the areas surrounding our facilities.



Mitigation and adaptation

In each operation, we monitor and verify environmental compliance through monitoring matrixes, including local regulatory guidelines.

Water

T15; GRI 303-3; 303-5; SASB FB-AG-140a1,2 y 3



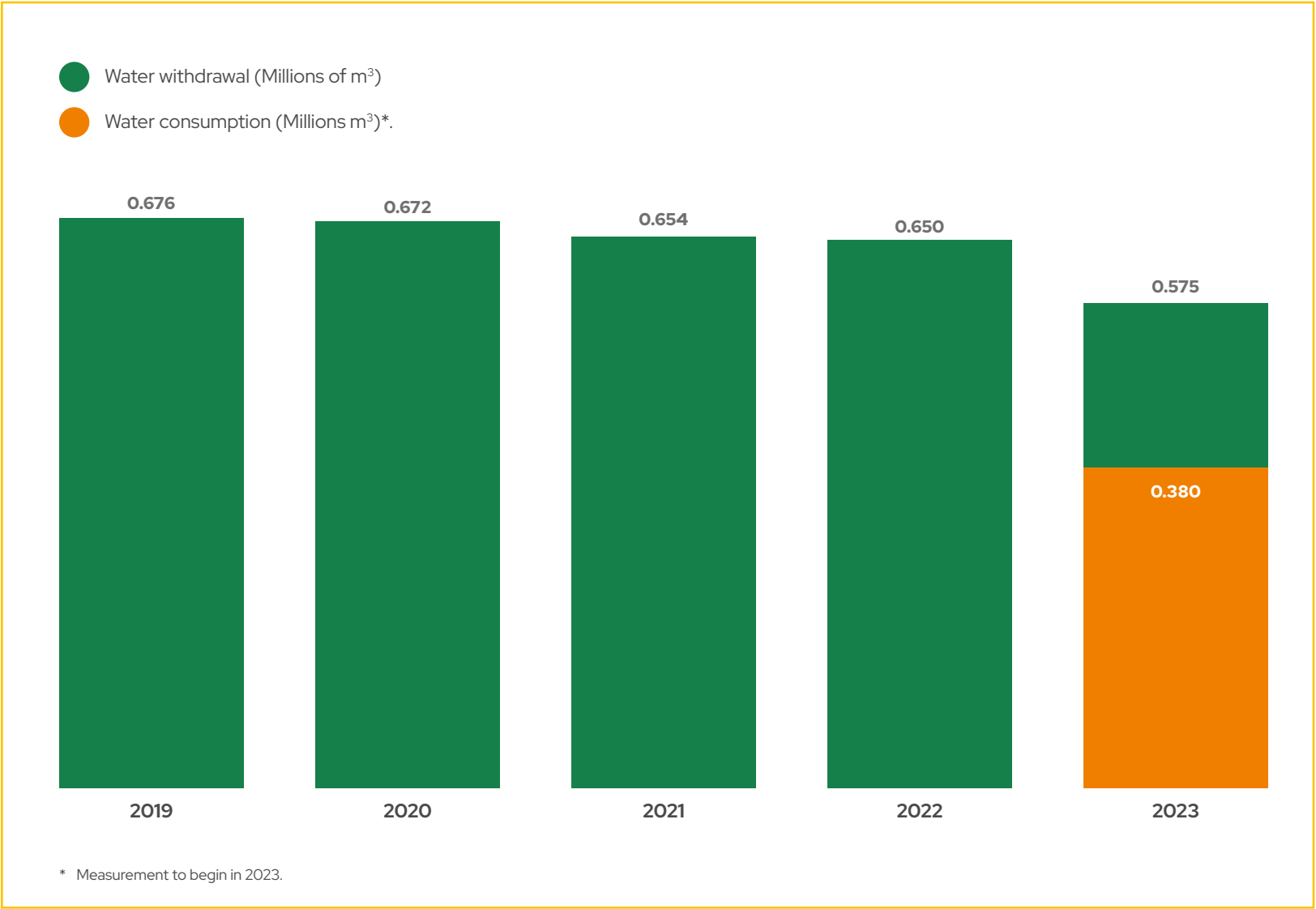
ODS 6.3; 6.4

As an indispensable resource for our operations and for life in general, ensuring its availability in the future requires a deep understanding of the dynamics of key ecosystems and work beyond operations, alongside key stakeholders.

We have reduced water withdrawal by almost 15% since 2019 at the corporate level, through initiatives such as eliminating leaks, reducing steam consumption, recovery of condensation, water recirculation and environmental culture. With regard to recirculation, we have made significant progress in the use of desirable condensation that, due to its physical and process characteristics, allow for a second use.

We highlight the results of our facility in Mexico, which in 2023 implemented water recirculation in different processes and rainwater collection for cleaning processes, improving the extraction intensity indicator per packed ton by 13%.

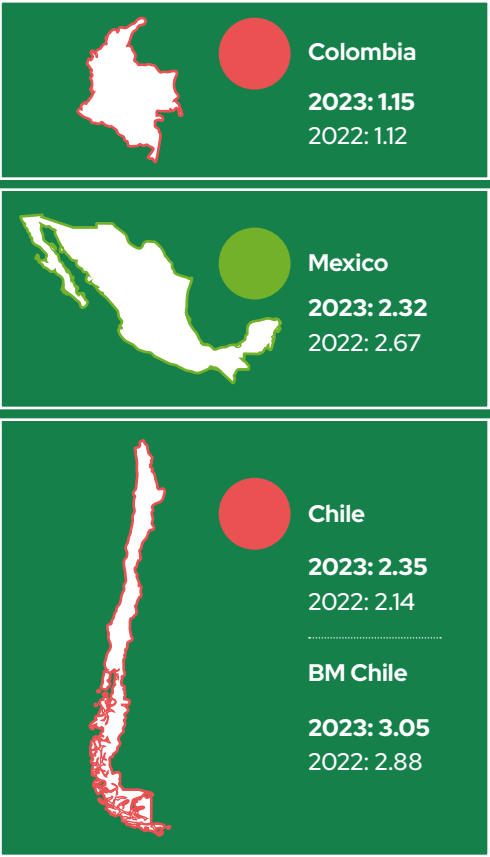
In Bogota, we implemented a process to reuse wastewater in sanitary services and general cleaning, which allowed us to reduce extraction by 14% of the permitted volume for groundwater.





Water intensity - Extraction m³/t.e.

- Opportunity for improvement
- Improved



We ran an analysis of the areas exposed to water stress for our 6 operations and for the prioritized suppliers of the palm and soybean chains, using the Climate Impact Platform tool of our partner ERM, which for the water stress indicator takes data from the WRI Aqueduct Water Risk Atlas. We found that our plants in Mexico and Chile (Team Foods Chile and BredenMaster) are located in areas with extremely high initial water stress (>80%), but that none of our suppliers have a relevant level of risk at the supply chain level.

To evaluate the residual risk of each operation, the internal methodology of the corporate Risk Management System is followed, taking the previous water stress indicator as the basis for the probability and including the analysis of the scale of the impact and the strength of the implemented control, with the following results:

		Extreme						High		Moderate				Low					
		BredenMaster						Chile						Mexico					
		Reseline		2030		2050		Reseline		2030		2050		Reseline		2030		2050	
Risk	Elements of risk	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3	SSP1	SSP3
Water stress	Interruption in the water service	L	L	H	H	H	H	L	L	M	M	M	M	H	H	H	H	H	H
Water stress	More stringent regulations	L	L	M	M	M	M	L	L	M	M	M	M	L	L	M	M	H	H
Water stress	Competition with communities	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L

Our water consumption in these operations located in areas with extremely high initial water stress (>80%) is 0.211 Mm3, representing 55.5% of corporate water consumption. However, as an adaptive measure we are prioritizing actions to reduce water consumption in all geographies and therefore the pressure on water. We are also advancing actions such as the expansion of

water storage in some facilities, and alliances with different actors are being sought out in order to advance in the conservation and regeneration of supply basins at the local level.

To date, we have had no incidents or non-compliances related to permits, standards and water quantity or quality regulations.

Waste

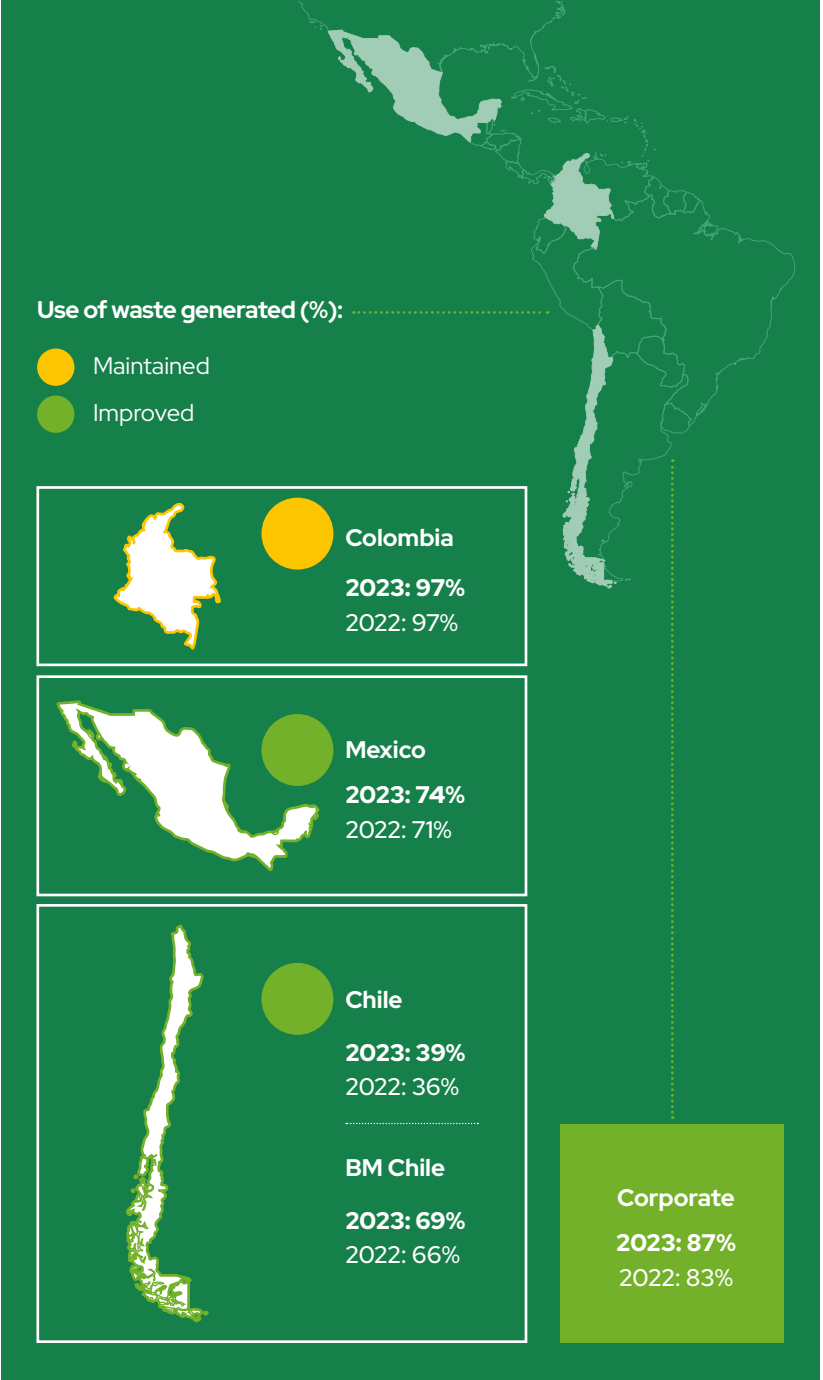
GRI 306-1; 306-2; 306-3; 306-4; 306-5; T17



ODS 12.2; 12.3; 12.4; 12.5

We are convinced that achieving a truly sustainable management of natural resources through the circular economy approach requires a reduction in the consumption of materials from the source. During the last few years we have focused our efforts on improving the waste recovery indicator, achieving 87% at the corporate level, an increase of 5% compared to the 2022 results. We continue to create relationships with different waste managers to achieve our corporate goal, and in turn, overcome challenges at the regulatory level for the use of some waste streams in Chile such as the destination of filter soils from the refining process, which in Colombia are already destined for composting.

Since 2023 we are changing our focus of action, migrating towards a Zero Waste approach, applying the mitigation hierarchy and prioritizing the prevention of waste generated from the source. This work was started in 2022 at the Buga facility with the *More Choices Less Waste* program, which seeks the sustainable management of natural resources through the circular economy approach, where the reduction from the source in the consumption of materials is the key to an environmentally sound management of waste, becoming a transversal initiative at the Corporate level.





Energy and climate change



ODS 13

We have been analyzing the impact of our Carbon Neutrality 2030 commitment that we declared in 2020 and concluded that our responsibility is to act to mitigate its effects beyond

our own operations, making profound transformations in our business model and in our Supply Chain to reduce emissions before moving towards offsetting projects. Given the above, we evolved toward a near-term emissions reduction commitment in line with the Science-Based Targets (SBTi) initiative this year and the to Net Zero initiative in the coming years.

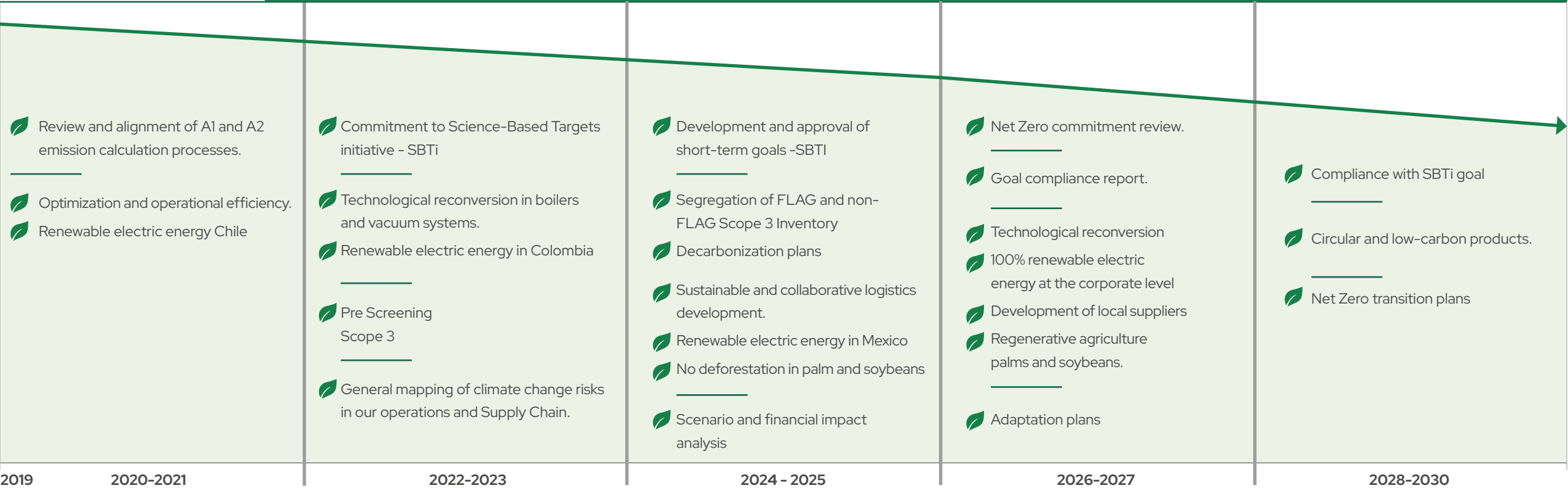
SBTi is a global initiative that drives companies to set ambitious emissions reduction targets aligned with the IPCC findings that define 1.5°C as the safe limit to avoid the most

devastating effects of climate change. By joining, we commit ourselves to reduce our scope 1 and 2 emissions - consumption of fossil fuels, refrigerants and electricity purchases - by 46% by 2030 and 25% in scope 3, corresponding to the indirect scope operations of our suppliers allies.

We are convinced that this commitment is essential to continue generating prosperity where we have a business presence, strengthen the competitiveness of our businesses, and continue positively impacting our people, communities, supply chain and planet.

Building our roadmap

The main challenge in the next two years is to consolidate our decarbonization plan in the three scopes and to develop and approve the emission reduction targets by the Science-Based Targets initiative.





Energy

GRI 302-1, 302-3, 302-4; SASB FB-PF-130a.1.

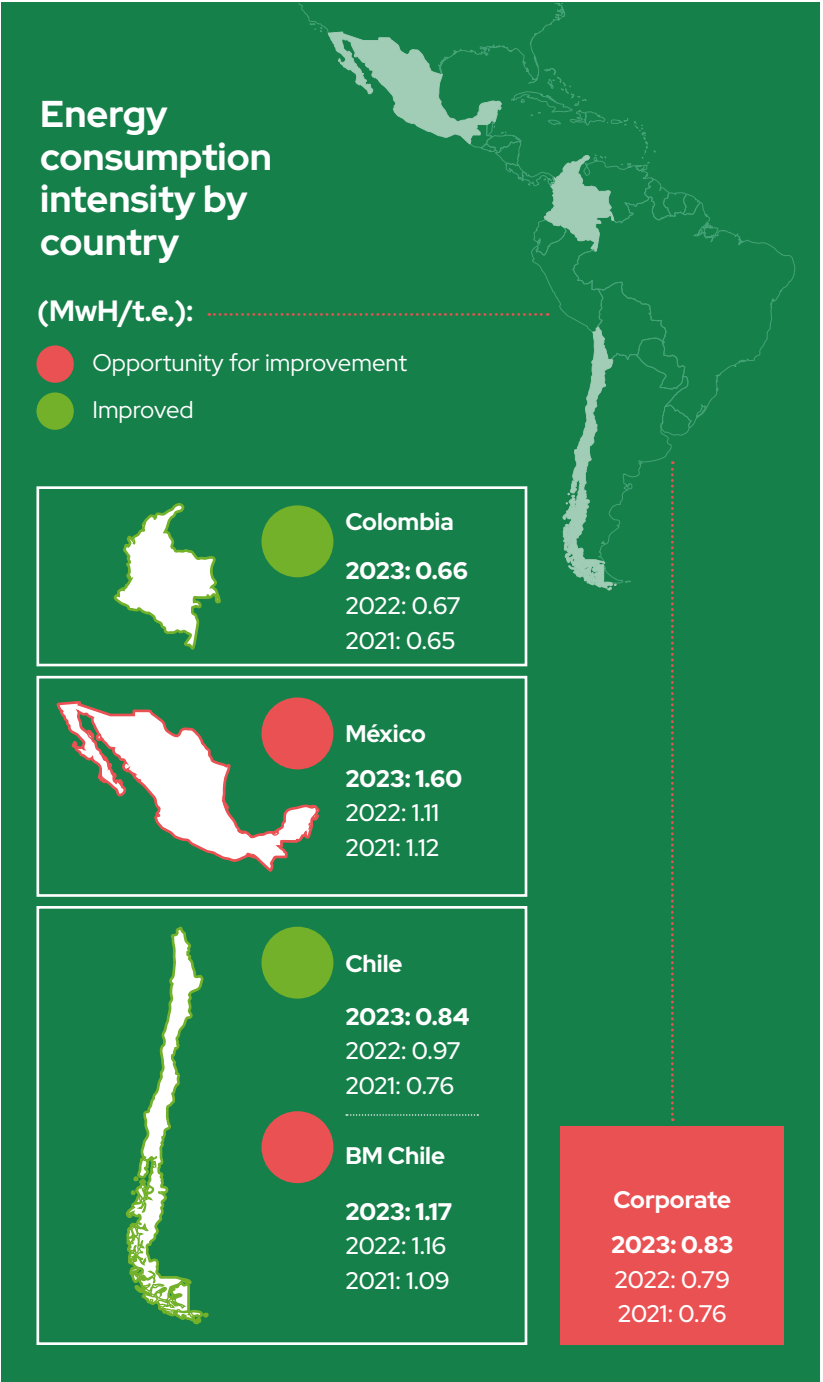
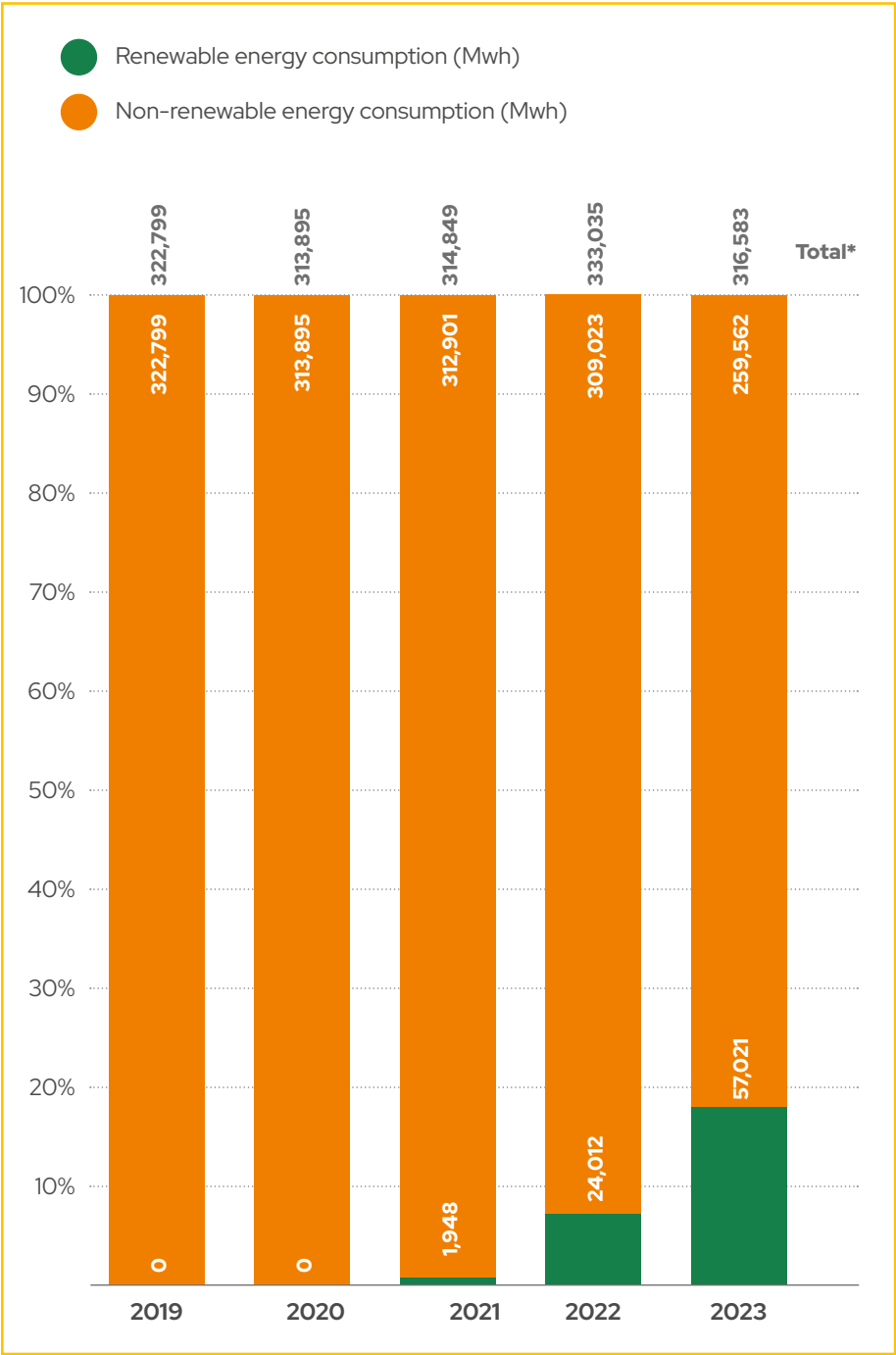


ODS ODS 7.2; 7.3

We continue to make progress in our energy transition! During 2023 we purchased 100% I-Rec certified renewable electric energy for our Colombian operation, which, added to the Chilean operation, allows us to achieve 87% renewable electric energy at the corporate level. In Buga we inaugurated a solar farm in collaboration with Celsia, installing more than 10,000 solar panels that provide approximately 30% of the energy we use in that facility.

¡Conoce nuestra granja solar en Buga! | Alianza Team +

* Corresponds to the total energy used, adding thermal energy, which is part of Scope 1 emissions, and electric energy, which is part of Scope 2 for the calculation of the corporate carbon footprint.
Electric energy sources (renewable): Hydroelectric, solar and wind.
Thermal energy sources (non-renewable): Natural gas, coal, ACPM, LPG.





Technological upgrades in order to continue reducing electric and thermal energy consumption. In Barranquilla, a substation was installed and all electrical circuits were changed, which will improve energy quality and efficiency.

At a general level, the use of fossil fuels was reduced by 5% compared to the previous year, as a result of energy efficiency projects in the use of fossil fuels and the vacuum

systems of the Bogota and Barranquilla facilities. The latter is estimated to represent a reduction in steam consumption of approximately 50% and an increase in production capacity, results that will be reflected from December 2023 onwards.

Mexico will be the first facility to start implementing Ice Condensing technology which will increase steam

production efficiency, an initiative that is part of the environmental projects to be implemented as part of the decarbonization plan.

Carbon footprint

GRI 305-1; 305-2; 305-3; 305-4; 305-5; SASB FB-AG-11014a.2; NIIF 29 (a)

Scope 1 and 2 emissions

We have been working on reviewing our historical emissions 2019 – 2023 for scopes 1 and 2, finding some inconsistencies in the data and emission factors used for energy at country level in the different operations. Specifically, for the base year 2019 there was an initial calculation of 124,707 TON CO2e that when corrected was reduced to 104,694 TON CO2e. This means that for the 2023 period, a 17% reduction was obtained compared to the adjusted baseline in absolute terms.

These results have been achieved by optimizing production processes in the facilities through the fuel consumption and increasing steam generation per packed ton as well as by the purchase of I-REC certified renewable electric energy, which for this year already reached 87% at the corporate level.

Emissions	2019	2020	2021	2022	2023
Emission intensity A1 + A2 (tCO2e / e.t.)	0.251	0.234	0.218	0.250	0.227
Scope 1 (tCo2e)	85,715	77,559	74,122	97,422	83,134
Scope 2 (tCo2e -Market Based)	19,250	19,427	16,321	8,114	3,752
Scope 2 (tCo2e - Location Based)	19,250	19,427	16,583	15,487	14,437

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



Scope 1 emissions are those generated by activities under operational control in our own facilities, in our case, they are closely related to thermal energy consumption and refrigerant gas recharging. The latter is a key source of emissions, contributing approximately 35% of the carbon footprint of this scope, mainly due to Bredenmaster's operation in Chile, which requires a large refrigerated storage capacity to optimally maintain frozen baked products.

We have been working on the implementation of the Zero Leakage Program to manage possible failures in the machinery and the evaporative and pressurization condensers

of the refrigeration systems were changed. To date, we have significantly reduced the consumption of refrigerants and taken actions to reduce fuel consumption (see details in the energy section).

Scope 2 corresponds 100% to emissions from the purchase of electricity. Here we are working on improving energy efficiency and ensuring that the supply is made from renewable energy sources. Thanks to collaborative work with energy suppliers, we have already reduced 80.5% of absolute Scope 2 emissions compared to the 2019 base year.

Technological upgrades will be one of the most relevant tactics deployed in order to accelerate action in terms of emissions reduction in the coming years. We have identified 10 environmental projects to be implemented between now and 2030 that will enable us to reduce emissions by an additional 25% in absolute terms, very close to the SBTi target of 46.2% from the baseline.

Scope 3

In 2022 we performed for the first time the scope 3 inventory measurement using the GHG protocol tool - Scope 3 evaluator, for 13 of the 15 categories defined for the year 2021. We found that more than 90% of the emissions correspond to category 1 - procurement of goods and services - and the remaining is concentrated in logistics and in the BredenMaster commoditized equipment model.

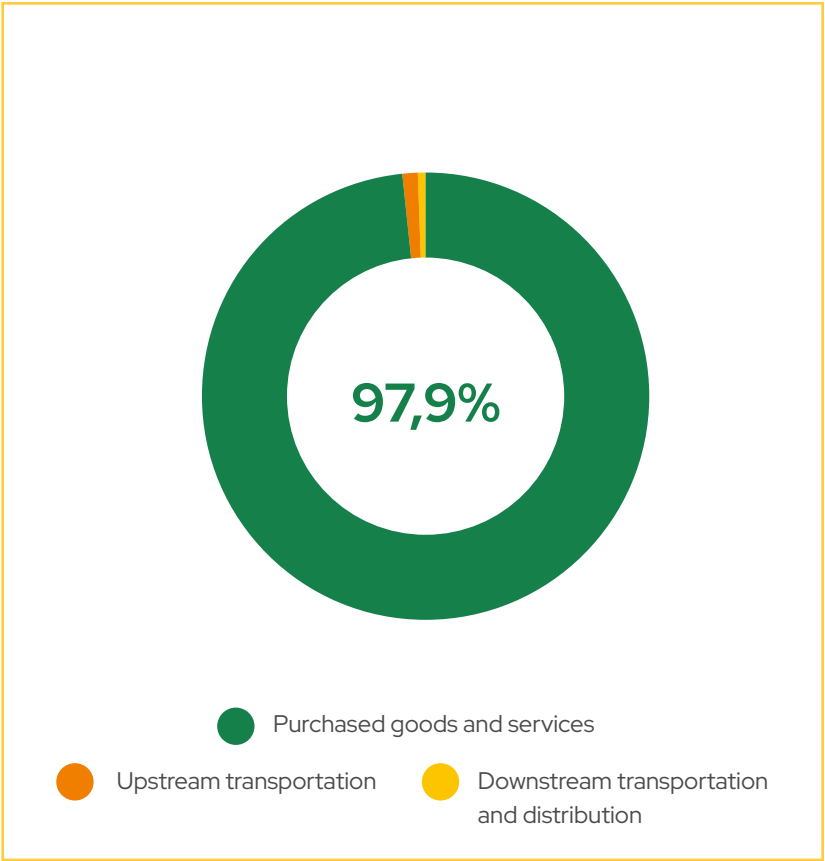
In defining our emissions pareto we have continued to quantify this scope for the categories of purchase of goods and services (1), upstream transport and distribution (4) and downstream transport and distribution (9) given their contribution and relevance to operations. We are working on iterative improvement of the inventory, migrating towards more accurate calculation methods, for example by strengthening our purchasing information databases by mapping the origin of cultivation or manufacturing, which allows us to use more accurate emission factors (EF) and also by incorporating primary information from our suppliers.

Emissions for the year 2023 are 1,146,558.35 tCO₂e, where 97.87% corresponds to Purchases of goods and services,

of which 88.72% corresponds to the purchase of lipid raw materials (MPL) and 11.28% of packaging materials, inputs and ingredients (MEII's). The remaining 2.1% corresponds to upstream and downstream logistics. It is important to clarify that most of the fleet of our BredenMaster business is owned, therefore its emissions are calculated in Scope 1.

Of the raw lipid raw materials, soybeans and palm account for almost 87% of our supply, making them our two priority commodities. Although palm accounts for the largest volume of our supply, soybeans contribute more to the emissions as of this commodity because the EF is higher per ton purchased and is variable according to the geographic regions of origin.

We are aligned with the sourcing strategy to develop capabilities and support suppliers in managing their emissions. We initiated a project to map regenerative agriculture practices in palm in Colombia, where we will obtain a customized EF for the region and the impact of the implementation of these practices on the carbon footprint, which will be key in order to to outline outlining our mitigation roadmap for emissions associated with forests, land and agriculture (FLAG).





Sustainable and collaborative logistics development

We defined a **Logistics Master Plan** for the Colombian operation, aligned with Vision 2030, focused on the development of capabilities that contribute to the competitiveness of the value chain, incorporating advanced processes and technologies such as data analytics, artificial

intelligence and automation. We will focus our efforts on 4 tactics that today contain 53 initiatives to work on over the next 7 years, By 2024 our main challenges will be to assess the projects in economic, social and environmental terms, building our roadmap for emissions reduction scope

3 and align the initiatives and indicators of the Mexican and Chilean operations around the 4 tactics. Through #SumarPorElPlaneta and other actions we will seek to continue promoting spaces for collaboration and action.

1

Transportation efficiencies: Load factor optimization and shipment consolidation.

Primary metric: Load factor (%).

The main opportunity to reduce emissions in the short term is the increase in load factor and consolidation, i.e., transporting more product with fewer vehicles. We launched the *Optimus* program by the end of 2022, and to date we have managed to increase the load factor by 12%, which means the reduction, compared to 2022 of 252 “tractomulas” representing 137,368 kilos of CO2 avoided, and 88,900 kilometers saved, which is equivalent to 2.2 laps around the planet.

To achieve this, we had to break paradigms and apply different resistance tests to the boxes, make changes in the programming and cubic capacity of the vehicles, as well as work together with both customers and suppliers.

2

Optimization in the logistics network: Optimal mesh, alternative routes or storage optimization.

Main metric: Reduction in Km.

An optimal grid requires taking into account multiple variables that lead to the best cost/benefit ratio. During 2023, we worked to optimize facility storage and direct deliveries to our customers, eliminating product transfers to CEDIs and alternate storage warehouses. These changes resulted in a reduction of 4,500 km.

3

Collaborative models: Load balancing alliances.

Main metric: Empty routes (to avoid them).

Due to the nature of the operation, some routes may involve the mobilization of vehicles without cargo. During 2023 we had training programs in collaborative transport models and load compensation in Colombia by the ANDI and with LOGYCA we developed workshops with different companies for its implementation; these spaces were crucial in helping to build trust in order to share information and coordinate loading and unloading frequencies between generators and transport companies. As a result, we now have 6 round routes and 10 allied load generators and transportation companies, reducing emissions on these routes by half.

We are improving the quantification of our scope 3 emissions inventory to include empty routes, seeking to have a solid baseline to identify more offsetting opportunities.

4

Low-emission fleet: 100% Carbon efficient and state-of-the-art vehicles by 2030.

Key metric: % carbon efficient fleet.

Our transportation is operated by third parties, which makes our suppliers strategic allies in the decarbonization of this operation. Today we have two gas-run vehicles on the Bogotá-Barranquilla routes and one electric vehicle for last-mile distribution. By 2024 we will focus our efforts on mapping the age and technology of the fleet, making a work plan for its upgrade, with which we can achieve a reduction in emissions in the short term with greater cost-benefit.



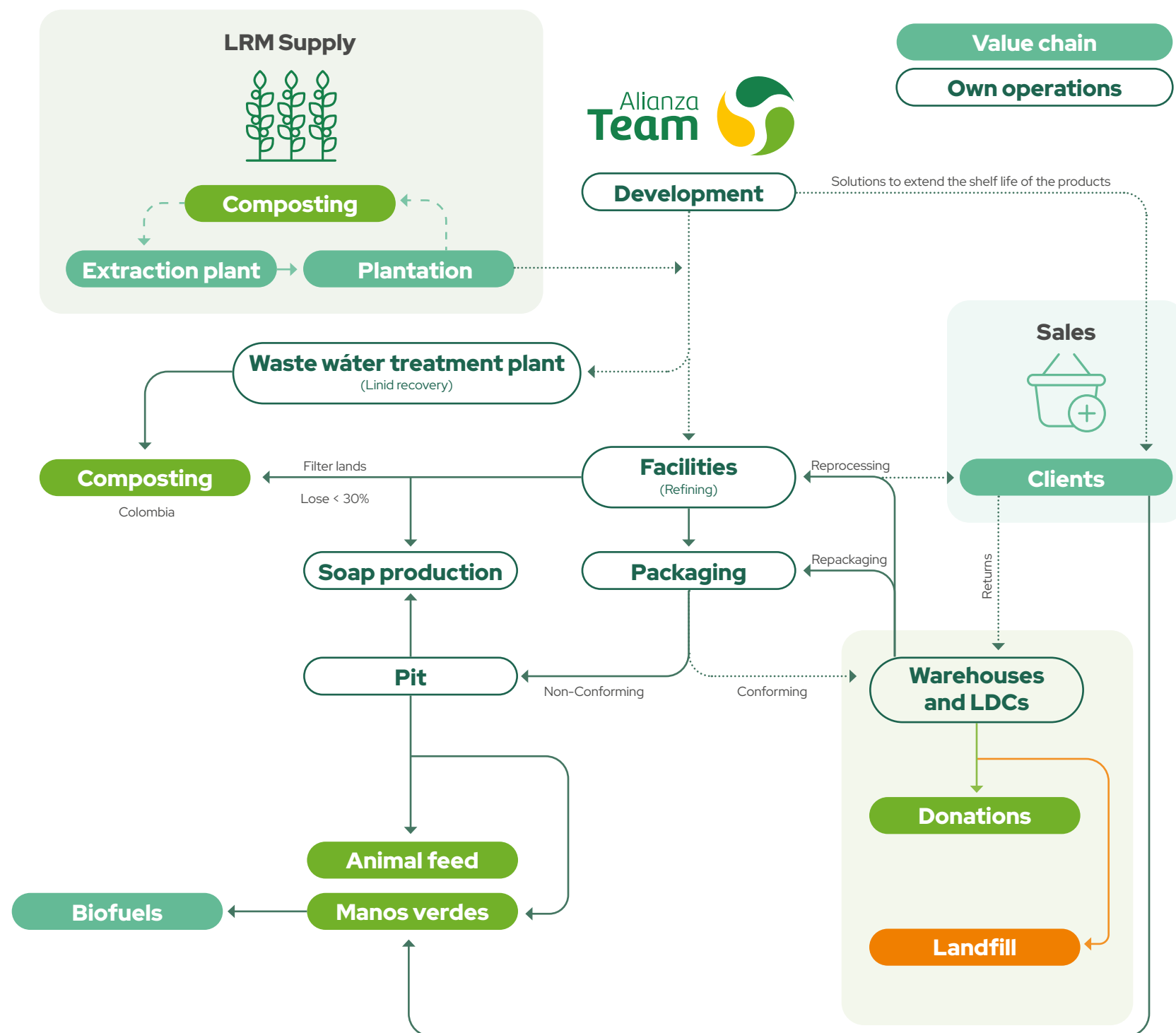
Circularity solutions



ODS 12.2; 12.5

Leading the change towards a more sustainable world from our businesses and brands through innovation and circularity is a challenge that involves all areas of the company and actors along the Supply Chain. We are exploring our circularity model, understanding how all initiatives are articulated to generate a lower impact from each stage of the life cycle in order to deliver to our customers and consumers a product that differentiates itself for its sustainability.

During 2023 we worked with our partner Gaia Environmental Services in the development of a tool for life cycle analysis screening of our products, covering their carbon footprint (ISO 14067:2018) and water use from the procurement of raw materials to the door of our customers. This tool will be key in our decision making with regards to innovation and product development as it will allow us to identify critical points and redesign our processes and products to achieve a comprehensive reduction of impacts, materializing the opportunity to make a difference with our products by having a lower environmental impact, supported with figures and hard data.





Food loss and waste

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

During 2023 the quality assurance team led a mapping of the processes in our facilities to better understand where food losses are generated. We found that there is a theoretical loss, intrinsic to the oil refining process in which substances are removed, and a real loss that corresponds to the difference between the volume of raw lipid material from receipt to final volume produced. We calculate the food loss as the difference between these two moments.

We found that most of the waste and customer returns do not generate losses because they are reprocessed in our facilities as the first option, as long as they meet safety, quality and regulatory criteria. In addition, refining products such as fatty acids and soapstock become material for the manufacturing process of products in other categories or are sold for other industrial uses.

Of the losses generated, more than 70% goes to alternative uses; either transformed into biofuels through our Manos Verdes program, or composted or sold for animal feed and other industrial uses.

Packaging

GRI 301-1



ODS 12.2; 12.5

Objectives:

Evaluate 100% of our packaging by 2025, identifying opportunities around the three pillars of the packaging commitment.

100% recyclable, reusable or compostable packaging by 2030.

During 2023, we updated our commitment and management approach in three pillars that will lead us to the fulfillment of the proposed objectives:

1



Reduce

Eliminate non-essential packaging, reduce weight and complexity in the design of packaging materials.

2



Rethink

Design our packaging to be recycled, composted or reused.

3



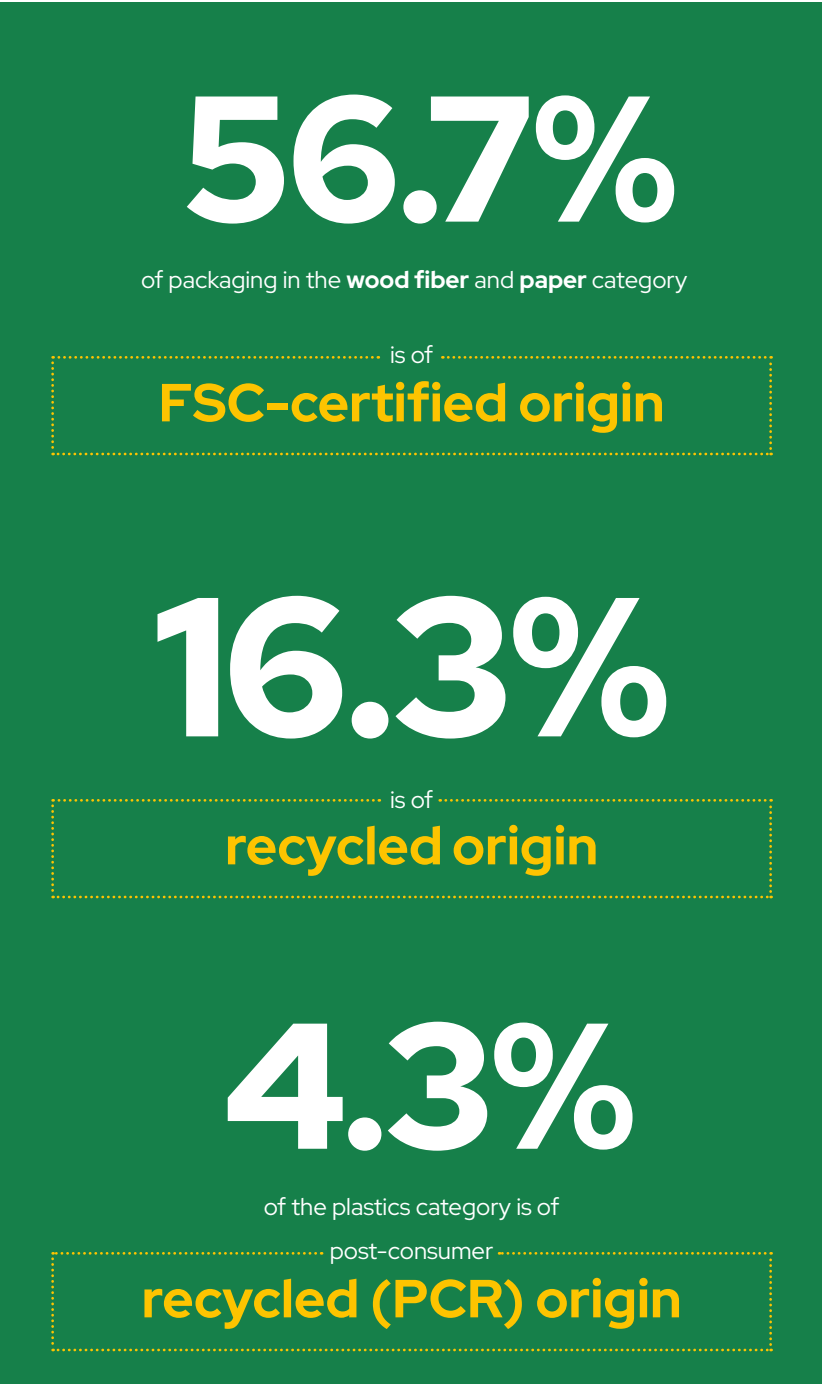
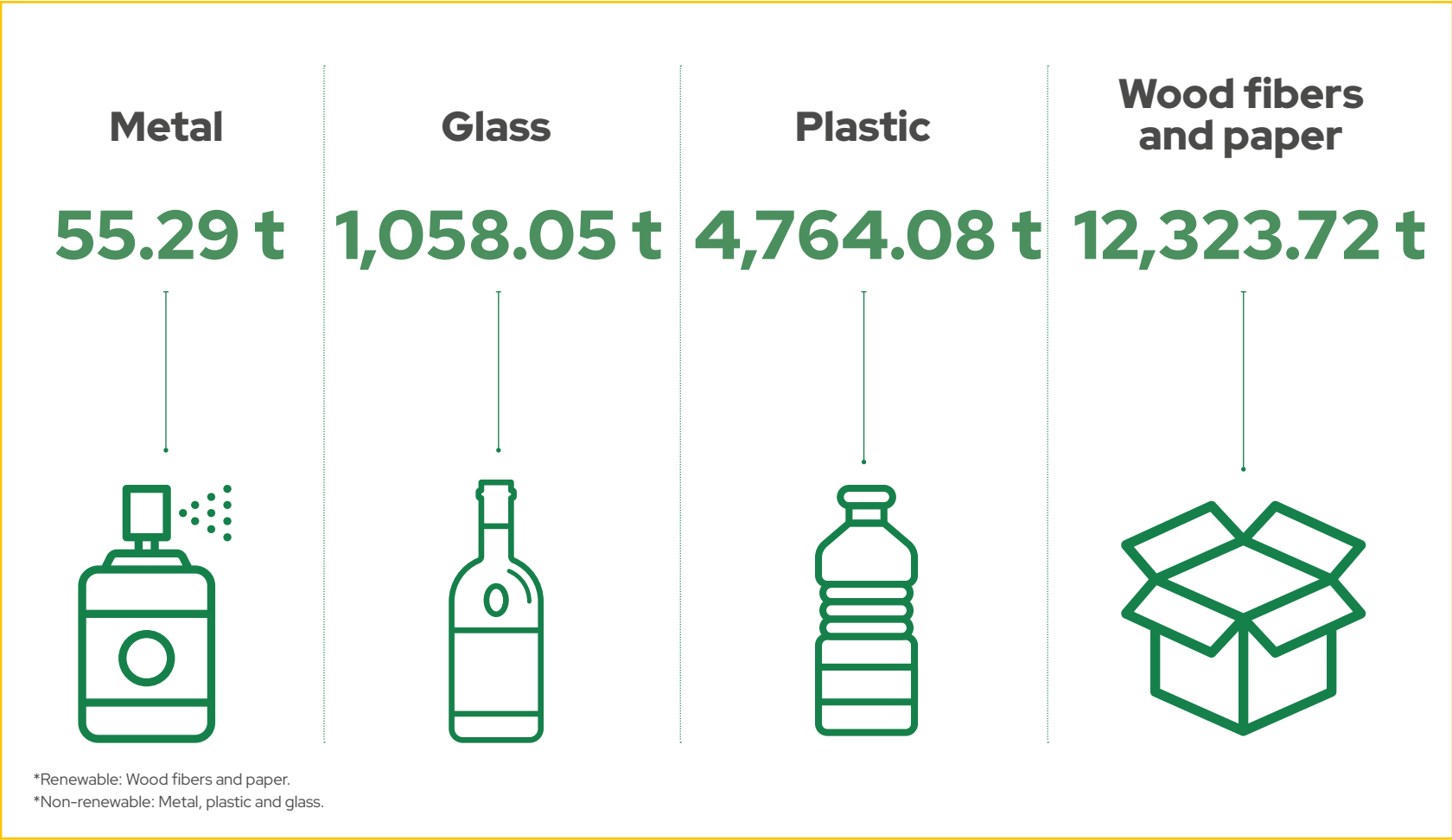
Responsibilize

Guarantee the circularity of our packaging cycle and promote this under extended producer responsibility (EPR).



The Corporate Packaging Committee seeks to strengthen the packaging information system to meet local regulations, corporate reports and customer needs. We have condensed this into a **packaging taxonomy**. We have already loaded the main characteristics, such as unit weights and ratings, but we have a challenge in terms of receiving and capturing information from our suppliers in areas such as certifications, origins and recycled and certified material content in glass, wood and metals.

In the **Team Standard** we outlined the sustainability criteria for packaging, including topics such as the use of the mitigation hierarchy, life cycle analysis, prioritization of mono-material structures and recyclable materials for the selection and redesign of packaging. We also developed a methodology to assess progress on our recyclability goal including technical recyclability, component separability and compatibility, and local material demand.





Management 2023



Pillar: Reduce

Lightweighting:

Working alongside our supplier Amcor, two packages of the Gourmet oils brand were lightened; which avoided the consumption of 11.7 tons of plastic in 2023, this, the lightening of previous years represents a reduction of 517.7 tons per year.

In 2024 we have identified 5 potential packages to lighten in Colombia and we will work in the rest of the geographies to advance in our goal of identifying opportunities in 100% of SKU's.

At the logistics level, we achieved the reduction of plastic consumption in our Buga facility by 80% due to the implementation of the adhesive system in the production receipt robot and 70% in the storage of protein flour bags, due to the implementation of reusable straps. This represents a reduction of 5 tons of plastic per year. These initiatives are part of the Green Footprint, a program to reduce the impact at the storage level.



Pillar: Rethink



In 2023, 14 SKUs of the Donuts family and 16 SKUs in the Muffins family of the Bredenmaster business were included within the Ecolabeling Clean Production Agreement, receiving the **"I Choose to Recycle"** seal. We maintain the 9 SKUs of the Kardamili brand in Team Foods Chile for a total of 69 SKUs with seals in Chile.

We have the challenge of incorporating new products packaged in APL Ecolabeling, working on selecting recyclable materials, ensuring that they are technologically recyclable and that there is a valorization route at the local level.

As for the logistics operation, in 2023 we achieved 100% recycled plastic pallets in the Buga operation, replacing the conventional ones that require frequent change. working on implementing this initiative in other operations.



Pillar: Responsibilize

We belong to four post-consumer collectives, one in Colombia and three in Chile, through which we collaborate with actors in the chain such as processing industries, recycling collectives, academia and the government, among others, to ensure that recyclable materials are actually recycled.

The collectives to which we belong in Chile, GIRO, PROREP and RESIMPLE, have achieved the goals set for the first year of implementation of the REP Law. GIRO, of which we are founding members in the household category, achieved the collection and recovery of the equivalent of household PEM tons: 50.33 tons of paper and cardboard and 58.95 tons of plastics.

In Colombia, through the Vision 30/30 post-consumer collective, we were able to recycle 12.58% of the packaging materials sent to market by the companies within the collective, a number that is above the goal established by national regulations.

We worked with our partner Amazónico in a study to understand the collection and recycling chain of PET Oil in Bogotá, we found that this material is in demand in the market and is currently being collected, but its price is 50% below that of PET glass and it loses value because it cannot be used again in the manufacture of bottles. We are looking at how to participate more actively in closing this gap by collaborating with actors in the chain and also raising awareness among consumers on how to properly dispose of it so that it can be recycled.



Manos verdes

T25



ODS 6.3; 12.4; 12.8

Through our used cooking oil (UCO) and grease collection program, Manos Verdes, our goal is not only to close the life cycle of vegetable fats, but also to encourage their responsible disposal in order to benefit the environment and society. To achieve this, we collaborate with Muta, a circular economy platform, Company B and ISCC Certified - International Sustainability and Carbon Certification. Muta is in charge of collecting different types of used cooking oils and fats, guaranteeing their traceability. It integrates these oils and fats into the circular economy, serving as raw material for the biofuel industry.

During 2023 we collected 3,112 tons of UCO and other fatty waste, to transform them into second generation biodiesel. The use of this fuel avoids emitting approximately 10,089.5 tons of CO₂e (ISCC Standard) compared to the use of fossil fuels and we avoided polluting 3,465 million liters of water due to improper oil residue management.

We conducted a review of the processes, strengths and areas for improvement of Manos Verdes, as a result of which this program became an integrated capability in the business value proposition to our customers.

The Out-of-Home Consumer business in Colombia continues to expand the program to more restaurants, hotels and catering services in the country. In addition to offering collection services, we advise more than 500 of our customers' points of sales on the timely replacement of frying oils, measuring polar compounds and discard percentages, guaranteeing the quality of their products and the reputation of their brand.

Team Solutions will continue to support industrial customers with the disposal and returns of products such as margarines and oils. This approach contributes to the circular economy and the use of food waste for alternative uses by leveraging fatty waste as a feedstock for biofuel production, while strengthening their business relationships through efficiency and the ability to mitigate the environmental, reputational and operational risks inherent in this process.

Today we continue to take the program to consumers at the household level, expanding its coverage to 744 retail points of **D1 Stores** in more than 55 municipalities in Colombia. We are continuously optimizing the collection process by seeking more efficient routes, achieving a significant decrease in kilometers traveled and a lower impact on the carbon footprint.

We participate with environmental entities and associations to generate awareness and sensibilization of used cooking oil as a pollutant of water sources. We participated in events such as the Environmental Congress of the CAR of Cundinamarca, and in alliance with the Aqueduct of Bogota and Fedepalma, we conducted an awareness campaign in the Chapinero district of Bogota, reaching more than 20 restaurants in the area, while we also conducted an awareness route in shopping centers to collect UCO and inform the population about its proper management and the risk factors associated with its improper disposal.




MANOS VERDES®




Annexes


**Foundations and Entities
with whom we work**

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**Independent Verification
Memorandum**

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Foundations and Entities with whom we work



- Asociación de Bancos de Alimentos de Colombia - ABACO.
- ANDI - Asociación Nacional de Empresarios.
- Comedor Balboa.
- Consejo Privado de Competitividad.
- Corporación Connect Bogotá.
- Fundación Ana Restrepo del Corral.
- Fundación ANDI.
- Fundación Ángeles.
- Fundación Asia San Ignacio.
- Fundación Cardio Infantil.
- Fundación Luker.
- Hogares Comunitarios de Bienestar (ICBF).
- Hogar del Anciano.
- Hogar del Mendigo.
- Hogar Infantil del Barrio Abajo.
- Parque Mirachuelo Ecoambiental.
- Proyecto Unión.
- Servicio Nacional de Aprendizaje - SENA.
- Fundación Opnicer.
- Fundación ProBarranquilla.
- Hermanitas de los Pobres de Bogotá y Medellín.



- AIEMAC.
- Aldeas Infantiles SOS.
- Asilo Patronato de Nuestra Señora de Guadalupe.
- Comedor Santa María.





Independent Verification Memorandum



Building a better working world

Sirs
Teams Foods Colombia S.A.
Bogotá, D.C.

AS-2756-24
March 15, 2024

Independent Limited Assurance Report

Dear Sirs,

1. Scope

We have been engaged by Team Foods Colombia S.A. (hereinafter "the Company" or "Team Foods"), to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the identified sustainability information (the "Subject Matter") that is detailed in Annex 1 contained in the "Informe de Gestión Sostenible 2023" for the period from January 1 to December 31, 2023 (the "Report").

2. Criteria Applied by Team Foods

In preparing the **Subject Matter as detailed in Annex 1**, Team Foods applied the GRI Global Reporting Initiative Standars in accordance with the declared conformity option, the Sustainability Accounting Standars - SASB, and company-specific criteria that are listed in Annex 2 (Criteria). The company-specific criteria were designed to complement the report with respect to the material issues identified by Team Foods; as a result, information about the Subject Matter may not be suitable for another purpose.

3. Company Responsibilities

Team Food's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

4. EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Ernst & Young Audit S.A.S.
Bogotá D.C.
Carrera 11 No 98 - 07
Edificio Pijao Green Office
Tercer Piso
Tel: +57 (601) 484 7000

Ernst & Young Audit S.A.S.
Medellín - Antioquia
Carrera 43A No. 3 Sur-130
Edificio Milla de Oro
Torre 1 – Piso 14
Tel: +57 (604) 369 8400

Ernst & Young Audit S.A.S.
Cali - Valle del Cauca
Avenida 4 Norte No. 6N – 61
Edificio Siglo XXI
Oficina 502
Tel: +57 (602) 485 6280

Ernst & Young Audit S.A.S.
Barranquilla - Atlántico
Calle 77B No 59 – 61
Edificio Centro Empresarial
Las Américas II Oficina 311
Tel: +57 (605) 385 2201

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Sirs. Teams Foods Colombia S.A.

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March 15, 2024

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)'), and the terms of reference for this engagement as agreed with Team Foods on December 18th, 2023. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

5. Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

6. Description of Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

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Sirs. Teams Foods Colombia S.A.

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A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the **Subject matter** detailed in Annex 1 and related information and applying analytical and other appropriate procedures.

Our procedures included:

- a. Conduct interviews with Company personnel to understand the business and the process of preparing The Report.
- b. Conduct interviews with those responsible for preparing the Report to understand the process of collecting, consolidating, and presenting the information of the Subject Matter.
- c. Verified that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- d. Conduct analytical review procedures on the data and consult management to obtain explanations for any significant differences identified.
- e. Identify and test the assumptions that support the calculations.
- f. Test, based on sampling, the source information to verify the accuracy of the data.
- g. Read the material aspects (GRI 3-1, GRI 3-2 and GRI 3-3) associated with the Subject Matter to verify that they have been correctly applied in accordance with the Criteria.
- h. Compare the contents presented in the Report with what is established in the compliance self-declared by the Company in accordance with the requirements of compliance with the GRI Standard 1.

We also performed such other procedures as we considered necessary in the circumstances.

7. Limitations of Our Assurance Engagement

Our assurance engagement was limited to the Subject Matter included in Annex 1 contained in the Report for the period between January 1 and December 31, 2023, it does not include information from previous years included in the Report, nor related to projections or goals. future.

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Sirs. Teams Foods Colombia S.A.

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Nor did it attempt to determine whether the technological tools used to develop the Report are the most appropriate and/or efficient.

8. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the information detailed in Annex 1 of this Report and contained in the "Informe de Gestión Sostenible 2023", for the period from January 1 to December 31, 2023, in order for it to be in accordance with what is established in the Criteria included in Annex 2.

9. Restricted Use

This report is intended solely for the information and use of Team Foods Colombia S.A. and is not intended to be and should not be used by anyone other than those specified parties.

Our responsibility, when carrying out verification activities, is solely with the Company's Management, therefore, we do not accept or assume any responsibility for any other purpose or towards any other person or organization.

10. Other Information

The notification to the Global Reporting Initiative (GRI) about the publication of The Report, following the guidelines of the GRI 1 standard: Foundations, In accordance requirements 9: Notify GRI (the organization must notify GRI of the use of the GRI standards and its declaration of use, by sending an email to reportregistration@globalreporting.org, is responsibility of the Company and we have been informed that it will be done within 5 business days following the issuance of this conclusion.

Cordially

Patricia Mendoza

Certified Accountant
TP 78856-T
Designed by Ernst & Young Audit S.A.S.



Building a better working world

ANNEX 1

Subject Matter

The sustainability information identified in the indicators included in the Report printed and included by Team Foods Colombia S.A. on its website¹ is presented in the following table:

Relevant Subject (Material)	No.	Standard	Indicator/Content		Insured Value
R+D+i Capabilities	1	Own	T1. Investment in R&D+i as % of revenue	2,53%	
Circularity	2	GRI	301-1 Materials Used by Weight or Volume	Renewable: Paper and wood fibers - 12,323.72 Non-renewable: Metal - 55.29 Glass - 1,058.05 Plastic - 4,764.1	
	3	GRI	306-5 Waste directed to disposal	Total weight of waste destined for disposal in metric tons (1,670.47 tons) and breakdown of this total according to the composition of the waste: 1) Hazardous: 75.66 tons, 2) Non-hazardous: 1,594.81 tons. 100% of non-hazardous waste is disposed of in landfills and hazardous waste is disposed of according to the following methods: a. incineration (with energy recovery): 16.92 Ton b. incineration (without energy recovery): 37.32 Ton c. Transfer to a landfill: 14.78 Ton d. other disposal operations: 6.63 Ton	

¹
The maintenance and integrity of the **Company's website** (<https://www.alianzateam.com/sostenibilidad/historico-anual>), repository of the Report, is the responsibility of the Management of Team Foods Colombia S.A. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on that website and the **Subject Matter** contained in the Report on which the Commitment was made, and the conclusion was issued.

Other than as described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, accordingly, we do not express a conclusion on such information.



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Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
				Total weight of non-hazardous waste destined for disposal in metric tons and breakdown of this total according to the following disposal operations - iii. Transfer to landfill: 1,594.81 Ton
	4	Own	T25. Low-carbon products - Manos Verdes	Collection: 3,112 tons of Used Cooking Oil (ACU) and other fatty residues CO2 savings: 10,089.5
	5	Own	T17. % of recovery of ordinary waste	87%
Environmental development and social inclusion	6	Own	T26. Social Development Programs	* Qualitative indicator. Description of the programs Building the Future, Entrepreneurial Families, Children with Well-Being, and Leadership and Socio-Environmental Education-Mirachuelo.
Customer & Consumer Experience	7	Own	T3. Complaints by product received and resolved from consumers and clients	Colombia: 1.125. Mexico: 253. Chile: 51. Bradon Master: 2.370. The team started at 3.799. 100% of the complaints received were resolved
Climate Change Management	8	GRI	302-1 Energy consumption within the organization	Renewable energy consumption: 57,021 MWh Non-renewable energy consumption: 259,562 MWh Energy consumption within the organization - total: 316,583.03 MWh / 1,139,698.47 GJ Total consumption of fuels from non-renewable sources: 250,936.81 MWh/ 903,371.78 GJ In joules, watt hours or multiples: total electricity consumption: 236,326.69 mWh / 65,646.30 MhW
	9	GRI	305-1 Direct (Scope 1) GHG emissions	Gross Value: 83.134 to Co2ic. Biogenic emissions: 288.86 Ton CO2eq.
	10	GRI	305-2 Energy indirect (Scope 2) GHG	Based on location: 14,437 Ton CO2eq. Market-based: 3,752 Ton CO2eq.
	11	GRI	305-3 Other indirect (Scope 3) GHG emissions	Gross Value: 1.146.558,35 to Co2ic.
	12	GRI	305-4 GHG Emissions Intensity	0.227 Ton CO2eq./ Ton packed.
	13	SASB	FB-PF-130a.1 (1) Total Energy Consumed, (2) Percentage of Grid Electricity, (3)	(1) Total energy consumed: 1,139,699 GJ (2) Percentage of grid electricity: 21% (3) Percentage of renewables: 18%



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
Talent Management	14	GRI	Percentage of Renewables 2 - 21 Total Annual Compensation Ratio -Ratio of the highest-paid annual total compensation of the organization to the median of the total annual compensation of all employees (excluding the highest-paid person) = 76 Allanza Team. -% increase in total annual compensation of the highest-paid person in the organization compared to the median % increase in total annual compensation of all employees (excluding the highest-paid person) = 16% Allanza Team.	
	15	GRI	405-2 Ratio of basic salary and remuneration of women and men Basic Salary by Business and Category (Average-Ratio): Colombia: -GEN, Vice-presidencies: 0.81. -Directors: 0.83. -Managers, Assistant Managers, Junior Managers: 0.93. -Coordinators, Leaders, Supervisors: 1. -Analysts, Attendees: 0.96. -Operators: 0.87. -Technicians, Assistants, Advisors: 0.98. Total remuneration: 1.22. Mexico: -GEN, Vice-Presidencies: 0. -Directors: 0.79. -Managers, Assistant Managers, Junior Managers: 1.1. -Coordinators, Leaders, Supervisors: 0.79. -Analysts, Assistants: 0.89. -Operators: 0.78. -Technicians, Assistants, Advisors: 0.8. Total remuneration: 1.06. Chile: -GEN, Vice-Presidencies: 0. -Managers, Assistant Managers, Junior Managers: 1.06. -Coordinators, Leaders, Supervisors: 0.01. -Analysts, Assistants: 1.15. -Operators: 0.64. -Technicians, Assistants, Advisors: 0.69. Total remuneration: 0.93. BredenMaster: -GEN, Vice-Presidencies: 0. -Managers, Assistant Managers, Junior Managers: 0.94. -Coordinators, Leaders, Supervisors: 1.05.	



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
			-Analysts, Assistants: 1.24. -Operators: 0.89. -Technicians, Assistants, Advisors: 0.81. Total remuneration: 0.93. Ratio of basic salary to male and female remuneration: Allianz Team: 1.07.	
16	GRI	401-1 New employee hires and employee turnover	Colombia: -Hiring of employees <30 years old: 103. -Hiring of employees between 30-50 years old: 81. -Hiring employees >50 years old: 13. - Hiring of women: 80. -Recruitment of men: 117. -Hiring Non-managerial level: 160. -Hiring Junior Management Level: 22. -Hiring Intermediate managerial level: 15. -Senior Management Recruitment: 0. -Total employee turnover <30 years: 29.5% / #109. -Voluntary employee turnover <30 years: 23.27% / #86. -Total turnover of employees between 30-50 years old: 16.74% / #117. -Voluntary turnover of employees between 30-50 years old: 13.88% / #97. -Total employee turnover >50 years old: 4.65% / #13. -Voluntary employee turnover >50 years old: 4.65% / #13. -Total turnover of women: 24.84% / #99. -Voluntary turnover of women: 21.08% / #84. -Total male turnover: 14.74% / #140. -Voluntary turnover of men: 11.8% / #112. -Total turnover Non-managerial level: 19.31% / #187. -Voluntary turnover Non-managerial level: 15.49% / #150. -Total turnover Junior managerial level: 12.58% / #30. -Voluntary turnover Junior managerial level: 10.9% / #26. -Total turnover Intermediate management level: 16.79% / #22. -Voluntary turnover Intermediate management level: 15.27% / #20. -Total Senior Management Turnover: 0%/#0 -Voluntary Senior Management Turnover: 0% / #0. Wanted and unwanted withdrawals: 239. Mexico: -Hiring employees <30 years old: 48. -Hiring of employees between 30-50 years old: 84. -Hiring employees >50 years old: 7. - Recruitment of women: 31. - Recruitment of men: 108. -Hiring Non-managerial level: 132. -Hiring Junior Management Level: 2. -Hiring Intermediate Management Level: 4. -Senior Management Recruitment: 1. -Total employee turnover <30 years: 41.94% / #52. Voluntary employee turnover <30 years: 28.23% / #35.	



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
			<ul style="list-style-type: none">-Total employee turnover between 30-50 years old: 8.93% / #18.-Voluntary turnover of employees between 30-50 years old: 6.45% / #13.-Total employee turnover >50 years: 11.11% / #5.-Voluntary employee turnover >50 years old: 2.22% / #1.-Total turnover of women: 22.76% / #33.-Voluntary turnover of women: 15.17% / #22.-Total male turnover: 32.82% / #74.-Voluntary turnover of men: 22.62% / #51.-Total turnover Non-managerial level: 33.62% / #99.-Voluntary turnover Non-managerial level: 23.09% / #68.-Total turnover Junior managerial level: 10.1% / #5.-Voluntary rotation Junior management level: 8.08% / #4.-Total turnover Intermediate management level: 12% / #3.-Voluntary Rotation Intermediate Management Level: 4% / #1.-Total Senior Management Turnover: 0%/#0-Voluntary Senior Management Turnover: 0% / #0.Wanted and unwanted withdrawals: 107.	
			Chile:	
			<ul style="list-style-type: none">-Hiring employees <30 years old: 10.-Hiring employees between 30-50 years old: 11.-Hiring employees >50 years old: 3.- Hiring of women: 6.-Hiring of men: 18.-Hiring Non-managerial level: 13.-Hiring Junior Management Level: 8.-Hiring Intermediate Management Level: 3.-Senior Management Recruitment: 0.-Total employee turnover <30 years: 91.43% / #16.Voluntary employee turnover <30 years: 28.57% / #5.-Total turnover of employees between 30-50 years old: 36.48% / #29.-Voluntary turnover of employees between 30-50 years old: 15.09% / #1.-Total employee turnover >50 years: 13.04% / #3.-Voluntary employee turnover >50 years old: 8.7% / #2.-Total turnover of women: 31.46% / #14.-Voluntary turnover of women: 13.48% / #6.-Total Male Turnover: 49.01% / #37.-Voluntary turnover of men: 18.54% / #14.-Total turnover Non-managerial level: 49.03% / #38.-Voluntary turnover Non-managerial level: 18.06% / #14.-Total turnover Junior managerial level: 33.33% / #11.-Voluntary Turnover Junior Management Level: 15.15% / #5.-Total turnover Intermediate management level: 23.53% / #2.-Voluntary turnover Intermediate management level: 11.76% / #1.-Total Senior Management Turnover: 0%/#0-Voluntary Senior Management Turnover: 0% / #0.Wanted and Unwanted Withdrawals: 51	
			BredenMaster:	



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
			-Hiring employees <30 years old: 43. -Hiring of employees between 30-50 years old: 81. -Hiring employees >50 years old: 31. - Recruitment of women: 50. - Recruitment of men: 105. -Hiring Non-managerial level: 136. -Hiring Junior managerial level: 16. -Hiring Intermediate Management Level: 3. -Senior Management Recruitment: 0. -Total employee turnover <30 years: 38.8% / #84. - Voluntary employee turnover <30 years: 18.94% / #41. -Total turnover of employees between 30-50 years old: 27.32% / #159. -Voluntary turnover of employees between 30-50 years old: 11% / #64. -Total employee turnover >50 years: 13.31% / #36. -Voluntary employee turnover >50 years: 3.7% / #10. -Total turnover of women: 30.48% / #112. -Voluntary turnover of women: 12.79% / #47. -Total male turnover: 26.09% / #183. -Voluntary turnover of men: 10.98% / #77. -Total turnover Non-managerial level: 28.37% / #260. -Voluntary turnover Non-managerial level: 11.67% / #107. -Total turnover Junior managerial level: 30.33% / #32. -Voluntary turnover Junior managerial level: 13.27% / #14. -Total turnover Intermediate management level: 6.52% / #3. -Voluntary Turnover Intermediate Management Level: 6.52%/#3 -Total Senior Management Turnover: 0%/#0 -Voluntary Senior Management Turnover: 0% / #0. Desired and unwanted withdrawals: 295.	
			He started the team: -Hiring of employees <30 years: 204. -Hiring of employees between 30-50 years old: 257. -Hiring employees >50 years old: 54. - Recruitment of women: 167. - Hiring of men: 348. -Hiring Non-managerial level: 441. -Hiring Junior managerial level: 48. -Hiring Intermediate management level: 25. -Senior Management Recruitment: 1. -Total employee turnover <30 years: 35.88% /#261. -Voluntary employee turnover <30 years old: 22.96% /#167. -Total employee turnover between 30-50 years old: 20.68%/#323. -Voluntary turnover of employees between 30-50 years old: 11.91%/#186. -Total employee turnover >50 years old: 9.22%/#57. -Voluntary employee turnover >50 years old: 4.21%/#26. -Total turnover of women: 27%/#258. -Voluntary turnover of women: 16.64% / #159. -Total male turnover: 22.23% / #434. -Voluntary turnover of men: 13.01% / #254. -Total turnover Non-managerial level: 25.88% / #584. -Voluntary turnover Non-managerial level: 15.02% / #339.	



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
	17	GRI	404-3 Percentage of employees receiving regular performance and career development reviews	-Total turnover Junior managerial level: 18.29% / #78. -Voluntary turnover Junior managerial level: 11.49% / #49. -Total turnover Intermediate management level: 14.25% / #30. -Voluntary turnover Intermediate management level: 11.88% / #25. -Total Senior Management Turnover: 0%/#0 -Voluntary Senior Management Turnover: 0% / #0. Wanted and unwanted withdrawals: 692. Average Contracting Cost COP: 2,077,570. Coverage of 100% of the target population Employees who carried out management evaluation: 1,357
	18	Own	T10. Number and percentage (%) of formal complaints and grievances received and resolved for labor practices	Number of Employment Practice Complaints: 30 % of cases resolved: 100%
Integrity and Governance	19	GRI	2 - 26 Mechanisms for seeking advice and raising concerns	Qualitative Information
Water resources	20	GRI	303-5 Water Consumption	Total water consumption: 0.380 Mm3 Chile: 0.011 Mm3 Breden Master: 0.089 mm3 Mexico: 0.111 Mm3 Colombia: 0,168 Mm3 Water consumption in areas classified as water-stressed: 0.211 Mm3
	21	GRI	303-3 Water withdrawal	Total freshwater withdrawn: 0.575 MMm3 - Third-party water: 0.503 Mm3 - Groundwater: 0.072 Mm3 Total water withdrawn in areas classified as water-stressed: 0.242 Mm3 (42.1% of total water withdrawn) - Third-party water: 0.222 Mm3 - Groundwater: 0.020 Mm3
	22	SASB	FB-AG-140a.1 (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high	Total water withdrawn: 575,130 m3 Total water consumed: 380,179 m3 Percentage of water withdrawn in areas of water stress: 42.1% Percentage of water consumed in water-stressed areas: 55.5%



Relevant Subject (Material)	No.	Standard	Indicator/Content	Insured Value
			or extremely high initial water stress	
Economic Risk	23	GRI	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Zero legal cases pending or concluded
Health & Safety in Our People	24	GRI	403-9 Work-related injuries	Alianza Team: 101 (83 Collaborators and 18 Contractors).
	25	GRI	403-10 Work-related ill health	The number of new diseases reported were: Colombia and Mexico: 0. Chile: 4 BredenMaster: 4 DLG: 1 Alianza Team: 9. (Includes information on our own collaborators and contractors)
	26	Own	T12. ISA - Accident Severity Index	Total ISA Alianza Team: 154 (Contributors 186.3 and Contractors 62.07)
	27	Own	S13. Absenteeism	Total absenteeism Alianza Team: 1.92 (Collaborators 2.13 and Contractors 1.33)
Product Safety	28	SASB	FB-PF-250a.3 (1) Total number of notifications received of food safety violations, (2) percentage corrected	-Colombia: 58. -Mexico: 5. -Chile: 4. -BredenMaster: 314. Starting team: 381. 100% of the complaints received were resolved
Traceability & Supply Chain	29	Own	T5. Monitoring and verification of corporate reputation in the supply chain	10% of providers evaluated scored less than 75 on the OTIF score.



ANNEX 2

1. GRI Content Criteria

The assurance criteria, which are applicable to the **Subject Matter** and the declaration of conformity, are defined based on the provisions of the GRI 1 Fundamentals 2021 document, its thematic contents on page <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

The assurance criteria that are applicable to the **Indicators** for the sectoral supplement of "Agriculture, Aquaculture and Fishing Sectors 2022 (GRI 13)" are available at the following link [GRI - Sector Standard for Agriculture, Aquaculture, and Fishing \(globalreporting.org\)](#)

2. SASB Indicator Criteria

The assurance criteria that are applicable to the Subject Matter are defined based on the provisions of the document "FB-AG: Food and Beverage Sector - Agricultural Products", and "FB-PF: Food and Beverage Sector - Processed Foods" - Sustainability Accounting Standard, available on the Download SASB® Standards - SASB (ifrs.org) page.

3. Criteria for own Indicators

Below are the assurance criteria that are applicable to the own indicators, objects of limited assurance, which are listed in the GRI content index of the Alianza Team Report and this Report in order to make them available to stakeholders.

These evaluation criteria form an integral part of our independent accountant limited assurance report.

Content	Description Indicator	Criterion
T1	T1. R&D&i investments as d %of revenues	<p>The indicator measures the percentage of investment made by the company in Scientific, Technological and Innovation Activities out of total sales. It includes both the budget executed in the year and provisions.</p> <p><u>Definition of variables:</u></p> <p>Investment in ACTi: Investment made by the company in Scientific, Technological and Innovation Activities. It refers to all the development, financing and commercialization activities that the company carries out to obtain an innovation in the company during 2023.</p>



Content	Description Indicator	Criterion
		<p><u>Calculation Formula:</u></p> <p>T1: Investment in ACTi per year X / Total Company Sales per year X.</p>
S3	PQR by product received and resolved from consumers and customers	<p>The indicator aims to disclose all PQRs received by Customers or Consumers, which must be attended to and resolved to customers in the year in which they were received.</p> <p><u>Calculation Formula:</u></p> <p>Σ of PQRs received from each country.</p>
S5	T5. Monitoring and verification of corporate reputation in the supply chain	<p>The indicator reports the percentage of suppliers that obtained an OTIF rating below 75%.</p> <p>The OTIF evaluates the performance of suppliers based on 4 criteria:</p> <ul style="list-style-type: none">• Quality• Completeness• On time• Document quality
T10	T10. Number and percentage (%) of formal complaints and grievances received and resolved for labor practices	<p>The indicator measures the number and percentage of complaints and claims received and resolved and is channeled through the main whistleblowing channel created by the Company for its stakeholders, the Integrity Line, a channel that allows employees, suppliers, customers and other people related to Alianza TEAM the opportunity to report irregular or inappropriate conduct related to labor and operational practices.</p> <p><u>Definition of variables:</u></p> <p>Labor Practices: refers to any complaint related to any event or possible event of Conflict of Interest, Corruption and Fraud, which are related to the collaborators, consultants, contractors, suppliers, customers and other counterparties of Alianza Team, examples of these events may be:</p> <ul style="list-style-type: none">• Conflict of interest.• Corruption.• The payment or recognition of undue or non-existent costs, expenses and liabilities.• Fraud.
T10	T10. Number and percentage (%) of formal complaints and grievances received and resolved for labor practices	<ul style="list-style-type: none">• Fraudulent acquisition of assets and income.• Intentional alteration of information.• Legal Risk.• Improper handling of confidential, reserved or secret information.• Loss of objectivity in dealing with collaborators, customers or suppliers.• Losses due to misappropriation of assets.• Reputational risk.• Risk of Corruption or Risk C.



Content	Description Indicator	Criterion
		<ul style="list-style-type: none">• Transnational Bribery Risks or ST Risk. <p><u>Calculation Formula:</u></p> <p>[1] # of complaints reported. and subsequently: [2] Number of compliant deliveries in the year / Number of total deliveries in the year.</p>
T12	T12. ISA - Accident Severity Index	<p>This indicator seeks to measure the frequency of lost-time injuries of employees and contractors per million hours worked for the most recent reporting year.</p> <p>Any work-related injury that results in a next-workday absence by the employer or contractors, per million hours worked in the period.</p> <p><u>Calculation Formula:</u></p> $LTIFR = \frac{\text{Número de lesiones que causan ausencias}}{\text{Número total de horas trabajadas en el período}} * 100000$
S13	Absenteeism	<p>The indicator measures non-attendance at work with medical disability.</p> <p><u>Calculation Formula:</u></p> $T13 = \frac{\text{Días de incapacidad común} + \text{Días de incapacidad por accidentes}}{\text{Total días trabajados}} * 100$
S17	T17. % of recovery of ordinary waste	<p>The indicator measures the percentage of usable waste (plastic, organics sent to compost) with a certificate of use by an authorized manager, in relation to the sum of ordinary waste (destined for landfill) and usable waste generated.</p> <p><u>Calculation Formula:</u></p> $T17 = \frac{\text{Residuos aprovechables}}{\text{Residuos ordinarios} + \text{Residuos aprovechables}} * 10$
T25	Low-carbon products - Manos Verdes	<p>The indicator estimates the emissions that were lost due to the replacement of fossil fuels with second-generation biofuels (produced from waste).</p> <p><u>Calculation Formula:</u></p> <p>CO2 Savings = CO2 Value Generated by 100% Fossil Diesel - CO2 Value Generated by the Blend 80% Diesel and 20% Biodiesel</p>
T26	T26. Social development programs.	<p>This indicator allows us to describe the development initiatives and programs carried out in order to know and strengthen the current condition of the collaborators and the communities in the economic, family, labor, health and housing areas.</p>



General Contents: GRI 2

Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	<u>6</u>	GRI	2-1 Organizational Details	Introduction; Who we are. Alianza Team is a private organization where no governmental entity or organization related to state activities owns shares of the companies that comprise it. Likewise, no founding member owns more than 5% of the shares -or voting rights for that matter- of the organization on an individual basis.			Integrity and Governance	
Introduction		GRI	2-2 Entities included in the organization's Sustainability reporting	Team Foods Colombia S.A., Grasas S.A., Team Foods Chile S.p.A., Team Foods Mexico 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.			Integrity and Governance	
Introduction		GRI	2-3 Reporting period, frequency, and contact point.	2023 Annual Isabel Giraldo – isabel.giraldo@alianzateam.com			Integrity and Governance	
Introduction		GRI	2-4 Restatements of Information	For 2023 we report changes in our historical emissions from 2019 to 2023. For other topics we do not report or make significant and/or relative changes.			Integrity and Governance	
Introduction	<u>2</u>	GRI	2-5 External assurance	This report has been verified by Ernst & Young Audit S.A.S. in accordance with the limited assurance scope included in the verification letter included in the annexes.			Integrity and Governance	
Introduction	<u>50</u>	GRI	2-6 Activities, value chain and other business relationships	Chapter 3, Supply Chain			Traceability and the Supply Chain	
Introduction	<u>6</u>	GRI	2-7 Employees	Introduction; Nurturing a Better Tomorrow – Who we are. Our staff is made up of 2,838 full-time employees, 331 contractors, 81 temporary employees and 0 in non-guaranteed hours.			Talent Management	
Introduction	<u>6</u>	GRI	2-8 Workers who are not employees	Introduction; Nurturing a Better Tomorrow – About Us. Contractors: Colombia: 286; Mexico and Chile: 0; BredenMaster: 45. Temporary: Colombia: 36; Mexico: 0 and Chile: 0; BredenMaster: 45. Contractors and temporary employees work in occupational health and safety, security and general services positions.			Integrity and Governance	



Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	6	GRI	2-9 Governance structure and composition	The Board of Directors, a governing body delegated by the Shareholders' Meeting, is composed of five principal members, where 100% are men, independent and non-executive. Eighty percent of the principal members have been members for more than 10 years and the remaining 20% of the principal members for less than 5 years. Independence criteria are aligned with the guidelines used by S&P Global in the Annual Corporate Assessment (CSA). The Chairman's Committee, together with the Executive Committees of each of the Strategic Business Groups, perform the function of continuous monitoring and accountability, which are reported to the Board of Directors on a monthly basis. There are also other Committees such as Financial Risk and Raw Materials; Labor Risk; Corporate Finance; Integrity; Operational Excellence; Crisis; Audit; Research; Strategy and Budget, among others, which also play a role of control and monitoring of the daily operation of the organization to make timely decisions on economic, environmental and social issues.			Integrity and Governance	
Introduction		GRI	2-10 Nomination and selection of the highest governance body	The members of the Board of Directors have been selected by the Assembly itself under internal guidelines to ensure the necessary competencies and knowledge of the manufacturing industry to guide and approve the conversation with management about corporate strategy, and the impacts and challenges faced by the organization and its respective management. This process takes into account the opinion of the stakeholder group: Shareholders.			Integrity and Governance	
Introduction		GRI	2-11 Chair of the highest governance body	The presidentof the highest governance body does not hold an executive position within the organization.			Integrity and Governance	
Introduction		GRI	2-12 Role of the highest governance body in overseeing the management of impacts	<p>The company's highest governance body delegates to the Board of Directors the review and approval of corporate strategy and corporate commitments. This responsibility is delegated in turn to the Presidential Committee and other administrative bodies for decision making throughout the company, which constantly identifies, monitors and updates programs, initiatives, strategies and others to manage the impacts, risks and opportunities that may exist around the economy, environment, society and human rights. The continuous relationship with stakeholders is delegated to the different teams of the organization who lead the specific processes in which they participate:</p> <ul style="list-style-type: none">• Employees and Communities - VP Talent Development.• Suppliers - VP Finance and Procurement.• Shareholders - Presidency.• Customers and Consumers - Business.• Special Partners, Government, and Media and Opinion Leaders - VP Corporate Affairs. <p>Corporate materiality updates are reviewed and approved by the President 'sCommittee which is the designated body final monitoring and validation of this impact identification and its day-to-day management.</p>			Integrity and Governance	



Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction		GRI	2-13 Delegation of responsibility for managing impacts	Monitoring and updating is delegated to the Vice-Presidency of Corporate Affairs, which is responsible for ensuring the protection and strengthening of corporate reputation. It is from this team that all other teams are accompanied in the identification, monitoring and updating of impacts, risks and opportunities that may affect the environment, society or the economy with a dual materiality approach. This is done on an ongoing basis in annual cycles supported by the results of the Annual Sustainability Assessment conducted by S&P Global, the basis for the Dow Jones Sustainability Index. Likewise, every three (3) years the corporate materiality is updated with a double materiality approach, led by the VP Corporate Affairs, in order to make the necessary adjustments according to significant changes in the internal and external contexts.			Integrity and Governance	
Introduction		GRI	2-14 Role of the highest governance body in sustainability reporting	The President and CEO have the responsibility to review and approve the information presented, including the organization's material issues.			Integrity and Governance	
Introduction		GRI	2-15 Conflicts of Interest	The conduct investigation procedure led by the Compliance Officer includes the monitoring, investigation and reporting of conduct that may constitute a conflict of interest. As it is established in the organization, the fault in itself is not that a potential conflict exists, but that it is not reported. Continuous training sessions are held to make this aspect explicit as well as in different instances of labor and commercial relations with partners. With respect to conflicts related to stakeholders, we have internal controls in place to ensure the identification, declaration and timely communication to all those involved in situations that could lead to conflicts.			Integrity and Governance	
Introduction		GRI	2-16 Communication of critical concerns	The President's Committee determines what will be taken up to the next Board of Directors meeting and there is no accurate quantitative public record of the critical concerns presented. This is due to the fact that the meeting minutes are confidential. The nature of the concerns raised are strategic and cover environmental, social and economic aspects.			Integrity and Governance	
Introduction		GRI	2-17 Collective knowledge of the highest governance body.	The highest governance body of the company is constantly informed by the Chairman and CEO, his team and those who attend the different decision-making instances,delegated by the highest governance body to increase the collective knowledge on sustainable development. Communication and dissemination is done on an as-needed basis, so there is no fixed channel or frequency. There is constant updating on global and industry trends and their implications for sustainable development.			Integrity and Governance	
Introduction		GRI	2-18 Evaluation of the performance of the highest governance body	For confidentiality reasons, management is not authorized to disclose this information.			Integrity and Governance	



Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	39	GRI	2-19 Remuneration Policies	Remuneration 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. The result of the Annual Corporate Sustainability Assessment is part of the annual variable compensation scheme for the entire management team of the organization, thus linking monetary incentives with improved corporate performance in all processes evaluated in the global food industry. Neither the President and CEO of the organization nor other executive officers hold company shares as there is no compensation plan or program that includes the issuing of company shares. For this reason, there is no procedure indicating the requirements for the ownership and management of shares by executives or employees of the organization. In addition, the result of the carbon footprint indicator is part of the variable compensation scheme for the operations team, with a monetary incentive for meeting emission reduction targets.			Integrity and Governance	
Introduction	39	GRI	2-20 Process to determine compensation	The Compensation Committee reviews, defines and approves the compensation for the different positions, teams and businesses according to the organization's growth objectives. The opinion of the shareholders' is taken into account specifically through the delegation to the Board of Directors. The minutes of the Compensation Committee and the Board of Directors where this information is recorded are not public due to confidentiality. There is no external consultant in this process.			Talent Management Integrity and Governance	
Introduction		GRI	2-21 Annual total compensation ratio	-Ratio of annual total compensation of the organization's highest paid individual to the median annual total compensation of all employees (excluding the highest paid individual) = 76 Alianza Team. -% increase in annual total compensation of the organization's highest-paid individual relative to the median % increase in annual total compensation of all employees (excluding the highest-paid individual) = 16% Alianza Team. Highest paid person: 0.44. Median employee: 0.03. The regional databases are sent by e-mail to consolidate with the historical base for the year at country level and finally undergo a transformation that involves data cleaning and adjustment to parameterize the base according to specific needs.	x		Talent Management Integrity and Governance	
Introduction	<u>4</u>	GRI	2-22 Sustainable on sustainable development strategy	Message from the President.			Integrity and Governance	
Introduction	<u>12</u>	GRI	2-23 Policy Commitments	Alianza Team's policy commitments are publicly stated in the Policy Guidelines. The Employee Conduct Manual is found within these same <u>Policy Guidelines</u> where details of the Ethics and Compliance Program, Supplier Code of Conduct and Responsible Purchasing Policy among others are described.			Integrity and Governance	



Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	12	GRI	2-24 Embedding policy commitments	From the Alianza Team <u>Policy Guidelines</u> , the guidelines, commitments and expectations that the organization has in the relationship with its stakeholders are communicated publicly. The responsibility for updating and disseminating this information is assigned to each specific team who lead the specific processes to update documents in line with the stipulations of ISO 9001. Inductions, re-inductions and different internal and external training mechanisms include the sharing of this document, as well as through the inclusion of a reading control and acceptance commitment for commercial relations.			Integrity and Governance	
Introduction	12	GRI	2-25 Processes for remediating negative impacts	Introduction; Understanding the Environment; Materiality.			Integrity and Governance	
Introduction	12	GRI	2-26 Mechanisms for seeking advice and raising concerns.	Throughout our Supply Chain we promote, with all stakeholders the purpose and operation of the <u>Corporate Integrity Line</u> , the official mechanism for concerns and complaints for any violation of our Policy Guidelines.This channel is anonymous and available to anyone 24 hours a day 365 days a year; through it,you can communicate or report any irregular or inappropriate conduct related to the operation, management, control and governance of Alianza Team. In addition, it is completely secure, has as a principle the no retaliation of the whistleblower and the investigation, effective and timely response of the reported situations. Its operation is governed by the Investigation of Conduct Procedure, which is monitored by the Labor Relations and Integrity Committee.	x		Integrity and Governance	
Introduction	12	GRI	2-27 Compliance with laws and regulations	We had no cases of non-compliance with legislation and/or regulations in 2023, nor cases resulting in fines or non-monetary sanctions. We have not received significant sanctions or fines (greater than 10,000 USD) for non-compliance with environmental regulations and legislation in the last four fiscal years; in each operation we carry out monitoring and verification of environmental legal compliance through Follow-up Matrices, including local regulatory guidelines.			Integrity and Governance	
Introduction	87	GRI	2-28 Membership associations	Colombia: -ABACO. - Asociación de Bancos de Alimentos de Colombia. -ANDI. - Asociación Nacional de Empresarios. -Consejo Privado de Competitividad. -Corporación Connect Bogotá. -Fundación ANDI. -Fundación Luker. -Fundación ProBarranquilla. Mexico: -ANIAME. -AIEMAC.			Integrity and Governance	



Chapter	# Page	Standard	Content	Response to the indicator (section of the Report)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	<u>9</u>	GRI	2-29 Approach to stakeholder engagement	Introduction; Understanding the environment; Materiality. The continuous relationship with stakeholders is delegated to the different teams of the organization who lead the specific processes in which they participate: Collaborators and Communities; Suppliers; Shareholders; Customers and Consumers; Special Allies, Government, and Media and opinion leaders. The updates of the corporate materiality are reviewed and approved by the Chairman's Committee who are delegated to perform the final monitoring and validation of this identification of impacts and their management on a day-to-day basis. The materiality analysis was conducted through context analysis and identification of potential material issues, stakeholder dialogues and prioritization and validation of material issues.			Integrity and Governance	
Introduction	<u>6</u>	GRI	2-30 Collective bargaining agreements	Introduction; Nurturing a Better Tomorrow – About Us.			Talent Management	

Material Topics: GRI 3

Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	<u>9</u>	GRI	3-1 Process to determine material topics	Introduction; Understanding the environment; Materiality. Material topics: 1. Climate change management: Planet / Energy and climate change. 2. Traceability and supply chain: Value chain / our value chain. 3. Water resources: Planet / Water. 4. Country Risk: Action fronts / Economic Value Created and Distributed.				
Introduction	<u>9</u>	GRI	3-2 List of material topics	5. Economic Risk: Action Fronts / Economic Value Created and Distributed. 6. Talent Management: Our People / Empowering people's talent. 7. Knowledge Management: Our People / Empowering People's Talent. 8. R&D&I Capabilities: Who We Are – Feeding a Better Tomorrow. 9. Nutrition and healthy living: Communities / Health & Nutrition.				
Introduction	<u>9</u>	GRI	3-3 Management of material topics	10. Circularity: Planet / Solutions for circularity. 11. Product Safety: Communities / Health & Nutrition. 12. Environmental Development and Social Inclusion: Communities / Social Development Programs. 13. Health and safety of our people: Our People / Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment / Occupational Safety and Health.				
Introduction	<u>98</u>	Own	T2 Customer satisfaction	The 2024 assessment result for Team Solutions yielded an NPS of 85, exceeding the 2023 goal of 84.5. Satisfaction measurement for BredeMaster's traditional channel started in 2023 with a 5% customer outreach with an INS result for March-April: 2023: 65%, 2024: 72%				



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	<u>8</u>	Own	T1. R&D&I investment as a % of revenues.	Introduction; Nurturing a Better Tomorrow – About Us. Included are the expenses incurred and budgetary provisions that were executed during 2023.	x		R&D&I Capabilities	
Introduction	<u>22</u>	GRI	201-1. Direct economic value generated and distributed	(Data in millions of COP) Colombia: Economic value generated: 2,103,583. Distributed: 2,026,383. Operating costs: 1,800,122. Operating expenses: 320,365. Employee expenses: (salaries + benefits): 145,200. Capital providers: 77,867. Government: 44,796. Community investments: 1,118. SEE: 77,200. Mexico: Economic value generated: 433,237. Distributed: 408,306. Operating costs: 350,623. Operating expenses: 65,933. Employee expenses: (salaries+benefits): 41,423. Capital providers: 9,451. Government: 6,806. Community investments: 0. SEE: 24,931. Chile: Economic value generated: 164,659. Distributed: 164,414. Operating costs: 141,704. Operating expenses: 40,731. Salaries and benefits: 19,804. Capital providers: 5,156. Government: -2,250. Community investment: 0. SEE: 245,089. BredenMaster: Economic value generated: 490,603. Distributed: 435,368. Operating costs: 294,170. Operating expenses: 232,114. Employee expenses: (salaries + benefits): 120,022. Capital providers: 18,442. Government: 2,732. Community investment: 0. SEE: 55,235. Alianza Team: Economic value generated: 3,192,667. Distributed: 2,708,429.		13.22.2	Economic risk	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction		GRI	201-1. Direct economic value generated and distributed	Operating costs: 2,260,433. Operating expenses: 689,026. Employee expenses: (salaries + benefits): 326,575. Capital providers: 77,867. Government: 42,435. Community investments: 1,118. SEE: 484,237. Return on Human Capital Investment: HC ROI Colombia: 13.3. HC ROI Mexico: 9.9. HC ROI Chile: 7.3. HC ROI BredenMaster: 3.2. HC ROI Alianza Team ROI: 8.7. Operating expenses include all operational expenses of the organization: Administrative expenses – Freight – Marketing – Operational labour. Direct cost of goods sold (MP – ME – CIF) is not included.		13.22.2	Economic risk	
Introduction	<u>9</u>	GRI	205-1. Operations assessed for risks related to corruption	Introduction; Understanding the environment; Materiality.		13.26.2	Country risk	
Introduction		GRI	205-3. Confirmed incidents of corruption and actions taken	No cases of corruption were confirmed for 2023.		13.26.4	Integrity and Governance	
Introduction		GRI	206-1. Legal actions related to unfair competition and monopolistic practices and against free competition.	During 2023 there were no pending or concluded legal cases related to unfair competition, violations of applicable legislation on monopolistic practices, or actions against free competition in which it has been determined that the organization was involved. Therefore, there were no results of finalized legal actions, including decisions or judgments, in relation to these matters.	x	13.25.2	Economic risk	
Introduction	<u>52</u>	GRI	412-1. Operations that have been assessed for human rights impacts.	Chapter 3. Supply Chain.			Traceability and supply chain	
Introduction		GRI	419-1. Monetary value of fines and penalties and # of fines and non-monetary penalties for non-compliance with laws and regulations.	During 2023, there were no significant fines or sanctions due to non-compliance with legislation and/or regulations. Similarly, in 2023, there were no breaches of the code of conduct. As a result, there are no administrative sanctions against our organization, nor were any civil or criminal proceedings initiated against any of our employees.			Integrity and Governance	
Introduction	<u>12, 22</u>	Own	T18. Residual risk level	Introduction; Allies We Are More; Our Pillars of Impact; Action Fronts – Vision 2030; Economic value created and distributed.			Economic Risk	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Introduction	<u>22</u>	Own	T19. Income base 100 (2011)	Colombia: - Total sales: 340. Mexico: - Total sales: 352. Chile: - Total sales: 200. BredenMaster: - Total sales: 317.. Alianza Team: - Total sales: 426. For historical values, see the Sustainable Management Report 2022 on the website.			Economic risk	
Introduction	<u>22</u>	Own	T20. EBITDA base 100 (2011)	Colombia: - EBITDA: 473. Mexico: - EBITDA: 1,570. Chile: - EBITDA: 87. BredenMaster: - EBITDA: 355. Alianza Team: - EBITDA: 839. - EBITDA: 839. For historical values, please refer to the Sustainable Management Report 2022 on the website.			Economic risk	
Introduction		GRI	415-1 Political contributions	During 2023, we did not make financial contributions or provide any support to political parties or political representatives. This decision is based on our commitment to fairness, ethics and integrity in all our activities, as well as our respect for democratic processes and the separation between the political and business spheres.		13.24.2	Integrity and Governance	
Our People	<u>25</u>	Own	T6. Filling vacancies with internal talent for levels 4-6.	Chapter 1: Our People; Empowering People Talent.			Talent Management	
Our People	<u>25</u>	Own	T7. Percentage of vacancies published as internal announcements.	Chapter 1: Our People; Empowering People Talent.			Talent Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	27	GRI	404-1. Average hours of training per year per employee by gender and by employee category.	<p>In 2023 the average hours of training and development were as follows: Colombia: 21.99; Mexico: 3.73; Chile: 8.05; BredenMaster: 23.41; Alianza Team: 57.18.</p> <p>Training and development broken down by: -Employees <30 years: Colombia 338; Mexico 147; Chile 12; BredenMaster 117. -Employees between 30-50 years: Colombia 714; Mexico 180; Chile 80; BredenMaster 299. -Employees >50 years: Colombia 198; Mexico 14; Chile 15; BredenMaster 120. -Women: Colombia 333; Mexico 136; Chile 42; BredenMaster 221. -Men: Colombia 917; Mexico 205; Chile 65; BredenMaster 315. Non-management level: Colombia 1,032; Mexico 241; Chile 75; BredenMaster 458. -Junior management level: Colombia 122; Mexico 80; Chile 25; BredenMaster 57. -Middle management: Colombia 71; Mexico 13; Chile 7; BredenMaster 11. -Senior management: Colombia 25; Mexico 7; Chile 0; BredenMaster 10.</p> <p>Average amount spent per FTE on training and development in COP: Colombia: 490,663.57. Mexico: 547,986.27. Chile: 292,528.06. BredenMaster: 39,002.57. Alianza Team: 328,580.02.</p>			Knowledge Management	
Our People	26	GRI	404-2. Programs for upgrading employee skills and transition assistance programs	Chapter 1: Our People; Empowering People Talent.			Knowledge Management	
Our People	26	GRI	404-3. Percentage of employees receiving performance and career development reviews	The target population of the annual performance evaluations (Management Evaluations by objectives) applies to employees who are included in the guidelines defined by the Talent team. Therefore, it was defined that it does not apply to trainees, people on active leave or with permanence of less than 2 months. A total of 1,357 employees underwent the management evaluation.	x		Talent Management	For the year under evaluation, the operation of BredenMaster is not included.
Our people		GRI	205-2. Communication and training about anti corruption policies and procedures	During the year 2023, we dedicated ourselves to the improvement of a training tool fully adapted to the needs of our organization. This innovative platform has allowed us to socialize, certify and recertify our employees, both in operational and administrative roles, in relation to our policies and any other corporate guidelines. Developed with a focus on socialization, useful tips and assessments, this tool has provided us with a clear view of our employees' level of understanding and adoption of company guidelines. We are proud to announce that we have achieved an impressive 92.4% certification rate.		13.26.3	Integrity and Governance	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	30	GRI	401-1. New employee hires and employee turnover	<p>Colombia:</p> <p>-Hiring of employees <30 years old: 103. -Hiring of employees between 30-50 years old: 81. -Hiring of employees >50 years old: 13. -Hiring of women: 80. -Hiring of men: 117. Hiring non-management level: 160. -Hiring junior management level: 22. -Hiring Middle management level: 15. -Hiring Senior management level: 0. -Total turnover of employees <30 years old: 29.5% / # 109. -Voluntary turnover of employees <30 years: 23.27% / # 86. -Total employee turnover between 30-50 years old: 16.74% / # 117. -Voluntary turnover of employees between 30-50 years old: 13.88% / # 97. -Total employee turnover >50 years old: 4.65% / # 13. -Voluntary turnover of employees >50 years old: 4.65% / # 13. -Total female turnover: 24.84% / # 99. -Voluntary turnover of women: 21.08% / # 84. -Total male turnover: 14.74% / # 140. -Voluntary turnover of men: 11.8% / # 112. Total turnover Non-managerial level: 19.31% / # 187. Voluntary turnover Non-management level: 15.49% / # 150. -Total turnover Junior management level: 12.58% / # 30. -Voluntary turnover Junior management level: 10.9% / # 26. -Total turnover Middle management level: 16.79% / # 22. -Voluntary turnover Middle management level: 15.27% / # 20. -Total turnover Top management: 0% / # 0. -Voluntary turnover Top management: 0% / # 0. Desired and undesired retirements: 239.</p> <p>Mexico:</p> <p>Hiring of employees <30 years old: 48. -Hiring of employees between 30-50 years old: 84. -Hiring of employees >50 years old: 7. -Hiring of women: 31. -Hiring of men: 108. Hiring non-management level: 132. -Hiring junior management level: 2. -Hiring Middle management level: 4. -Hiring Senior management level: 1. -Total employee turnover <30 years: 41.94% / # 52. Voluntary turnover of employees <30 years: 28.23% / # 35. -Total employee turnover between 30-50 years: 8.93% / # 18. -Voluntary turnover of employees between 30-50 years old: 6.45% / # 13.</p>	x		Talent Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People		GRI	401-1. New employee hires and employee turnover	<p>-Total employee turnover >50 years: 11.11% / # 5. -Voluntary turnover of employees >50 years old: 2.22% / # 1. -Total female turnover: 22.76% / #33. -Voluntary turnover of women: 15.17% / #22. -Total male turnover: 32.82% / #74. -Voluntary turnover of men: 22.62% / #51. Total turnover Non-management level: 33.62% / #99. Voluntary turnover Non-management level: 23.09% / #68. -Total turnover Junior management level: 10.1% / # 5. -Voluntary turnover Junior management level: 8.08% / #4. -Total turnover Middle management level: 12% / #3. -Voluntary turnover Middle management level: 4% / #1. -Total turnover Senior management level: 0% / # 0. -Voluntary turnover Top management: 0% / # 0. Desired and undesired retirements: 107.</p> <p>Chile: -Hiring of employees <30 years old: 10. -Hiring of employees between 30-50 years old: 11. -Hiring of employees >50 years old: 3. -Hiring of women: 6. -Hiring of men: 18. Hiring non-management level: 13. -Hiring junior management level: 8. -Hiring Middle management level: 3. -Hiring Senior management level: 0. -Total employee turnover <30 years: 91.43% / # 16. Voluntary turnover of employees <30 years: 28.57% / # 5. -Total employee turnover between 30-50 years: 36.48% / # 29. -Voluntary employee turnover between 30-50 years: 15.09% / # 1. -Total employee turnover >50 years: 13.04% / # 3. -Voluntary turnover of employees >50 years old: 8.7% / # 2. -Total female turnover: 31.46% / # 14. -Voluntary turnover of women: 13.48% / # 6. -Total turnover of men: 49.01% / # 37. -Voluntary turnover of men: 18.54% / # 14. Total turnover Non-management level: 49.03% / # 38. Voluntary turnover Non-management level: 18.06% / # 14. -Total turnover Junior management level: 33.33% / # 11. -Voluntary turnover Junior management level: 15.15% / # 5. -Total turnover Middle management level: 23.53% / # 2. -Voluntary turnover Middle management level: 11.76% / #1. -Total turnover Senior management level: 0% / # 0 -Voluntary turnover Top management: 0% / # 0. Desired and undesired retirements: 51.</p>	x		Talent Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People		GRI	401-1. New employee hires and employee turnover	<p>BredenMaster:</p> <p>-Hiring of employees <30 years old: 43. -Hiring of employees between 30-50 years old: 81. -Hiring of employees >50 years old: 31. -Hiring of women: 50. -Hiring of men: 105. Hiring non-management level: 136. -Hiring junior management level: 16. -Hiring Middle management level: 3. -Hiring Senior management level: 0. -Total employee turnover <30 years: 38.8% / # 84. Voluntary turnover of employees <30 years: 18.94% / # 41. -Total employee turnover between 30-50 years: 27.32% / # 159. -Voluntary employee turnover between 30-50 years: 11% / # 64. -Total employee turnover >50 years: 13.31% / # 36. -Voluntary turnover of employees >50 years old: 3.7% / # 10. -Total female turnover: 30.48% / # 112. -Voluntary turnover of women: 12.79% / # 47. -Total turnover of men: 26.09% / # 183. -Voluntary turnover of men: 10.98% / # 77. Total turnover Non-managerial level: 28.37% / # 260. Voluntary turnover Non-management level: 11.67% / # 107. -Total turnover Junior management level: 30.33% / # 32. -Voluntary turnover Junior management level: 13.27% / # 14. -Total turnover Middle management level: 6.52% / # 3. -Voluntary turnover Middle management level: 6.52% / # 3. -Total turnover Top management: 0% / # 0. -Voluntary turnover Top management: 0% / # 0. Desired and undesired retirements: 295.</p>	x		Talent Management	
				<p>Alianza Team:</p> <p>-Hiring of employees <30 years old: 204. -Hiring of employees between 30-50 years old: 257. -Hiring of employees >50 years old: 54. -Hiring of women: 167. -Hiring of men: 348. Hiring non-management level: 441. -Hiring Junior management level: 48. -Hiring Middle management level: 25. -Hiring Senior management level: 1. -Total turnover of employees <30 years: 35.88% / # 261. Voluntary turnover of employees <30 years: 22.96% / # 167. -Total employee turnover between 30-50 years: 20.68% / # 323. -Voluntary turnover of employees between 30-50 years old: 11.91% / # 186.</p>				



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People		GRI	401-1. New employee hires and employee turnover	<p>-Total employee turnover >50 years old: 9.22% / # 57. -Voluntary turnover of employees >50 years old: 4.21% / # 26. -Total female turnover: 27% / # 258. -Voluntary turnover of women: 16.64% / # 159. -Total turnover of men: 22.23% / # 434. -Voluntary turnover of men: 13.01% / # 254. Total turnover Non-managerial level: 25.88% / # 584. Voluntary turnover Non-management level: 15.02% / # 339. -Total turnover Junior management level: 18.29% / # 78. -Voluntary turnover Junior management level: 11.49% / # 49. -Total turnover Middle management level: 14.25% / # 30. -Voluntary turnover Middle management level: 11.88% / # 25. -Total turnover Senior management: 0% / # 0. -Voluntary turnover Top management: 0% / # 0. Desired and undesired retirements: 692.</p> <p>Average Recruitment Cost COP: 2.077.570. The average recruitment cost includes internal and external recruitment costs, e.g. recruiters' salaries, interviews, agency fees, advertising, job fairs, travel and relocation costs.</p>	x		Talent Management	
Our People	<u>38</u>	GRI	401-2. Benefits provided to full-time employees that are not provided to part-time employees	Chapter 1: Our People; Improving Quality of Life: Commitment to the Integral Well-being of Our Employees and Their Families.			Talent Management	
Our People	<u>38</u>	Propio	T8. Investment in Benefits (COP)	Chapter 1: Our People; Improving Quality of Life: Commitment to the Integral Well-being of Our Employees and their Families.			Talent Management	
Our People		GRI	202-1. Ratio of standard entry level wage by gender compared to local minimum wage	By 2023 we had a ratio between starting salary and local minimum wage at the corporate level of 1.05 being higher than legally required.			Talent Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	<u>28</u>	GRI	405-1. Diversity of governance bodies and employees	We have set a public target for the representation of women in all our operations. Alianza Team: - Proportion of women in total workforce: 39.91 / Public target 36.67. - Proportion of women in all managerial positions: 36.97 / Public target 22.68. - Proportion of women in junior management positions: 63.9 / Public target 26.97. - Proportion of women in senior management positions: 17.71 / Public target 12.21. - Proportion of women in management positions in revenue-generating functions: 27.44 / Public target 32.25. -Proportion of women in STEM-related positions: 23.92 / Public target 23.75.		13.15.2	Talent Management	
Our People	<u>39</u>	GRI	405-2. Ratio of basic salary and remuneration of women to men	Base salary by business and category: Colombia: -GEN, Vice Presidents: 0.81. -Directors: 0.83. -Managers, Assistant Managers, Junior Managers: 0.93. -Coordinators, Leaders, Supervisors: 1. -Analysts, Assistants: 0.96. -Operators: 0.87. -Technicians, Assistants, Advisors: 0.98. Total compensation: 1.22. Mexico: -GEN, Vice Presidents: 0. -Directors: 0.79. -Managers, Assistant Managers, Junior Managers: 1.1. -Coordinators, Leaders, Supervisors: 0.79. -Analysts, Assistants: 0.89. -Operators: 0.78. -Technicians, Assistants, Advisors: 0.8. Total compensation: 1.06. Chile: -GEN, Vice Presidents: 0. -Managers, Assistant Managers, Junior Managers: 1.06. -Coordinators, Leaders, Supervisors: 1.01. -Analysts, Assistants: 1,15. -Operators: 0.64. -Technicians, Assistants, Consultants: 0.69. Total compensation: 0.93.	x	13.15.3	Talent Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People		GRI	405-2. Ratio of basic salary and remuneration of women to men	<p>BredenMaster: -GEN, Vice Presidents: 0. -Managers, Assistant Managers, Junior Managers: 0.94. -Coordinators, Leaders, Supervisors: 1.05. -Analysts, Assistants: 1.24. -Operators: 0.89. -Technicians, Assistants, Advisors: 0.81. Total remuneration: 0.93.</p> <p>Ratio of basic salary between male and female remuneration: -Colombia: 1.22. -Mexico: 1.06. -Chile: 0.93. BredenMaster: 0.93. Alianza Team: 1.07.</p> <p>Difference between male and female employees (%): -Mean Gender Pay Gap: 1.07. -Median Gender Pay Gap: 1.12. -Mean Bonus Gap: 0.67. -Median Bonus Gap: 0.26. Corporate data.</p>	x	13.15.3	Talent Management	
Our People	31	Own	T9. Work Climate Score - GPTW	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.			Talent Management	
Our People	15	Own	T10. Number and % of formal complaints and grievances received and resolved for labor practices.	During 2023, a total of 30 formal cases were handled in various locations and corresponding to labor practices. We were able to resolve 100% of these cases, highlighting our commitment and effectiveness in resolving conflicts in multiple geographic contexts. Alianza Team: 30/30.	x		Talent Management	
Our People		Own	FP3. % of operational time lost per country due to strikes, labor disputes, lockouts, and other work stoppages.	During 2023, there were no interruptions in our work activities. We were able to maintain 100% of operating time withuptime with no losses due to strikes or labor disputes.			Talent Management	
Our People	32	Own	T12. ISA - Accident Severity Rate	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.	x		Health and Safety at Nuestra Gente	
Our People	32	Own	T13. Absenteeism	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.	x		Health and Safety at Nuestra Gente	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	<u>32</u>	GRI	403-1. Occupational Health and Safety Management System	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.		13.19.2	Health and Safety in Our People	
Our People	<u>32</u>	GRI	403-2. Hazard identification, risk assessment and incident investigation.	We conduct a thorough hazard identification process in all areas of our organization, including aspects related to occupational safety, occupational health and environmental protection. This analysis allows us to detect potential risks and take preventive measures to mitigate them. We then conduct a risk assessment, in which we analyze the probability of occurrence and potential impact of each identified risk. Based on this assessment, we prioritize the risks and develop specific action plans to effectively address them. In the event of an incident or accident, we conduct a thorough investigation to determine its underlying causes and learn valuable lessons that will enable us to improve our processes and procedures.		13.19.3	Health and Safety in Our People	
Our People	<u>32</u>	GRI	403-2. Hazard identification, risk assessment and incident investigation.	<p>Our goal is to prevent the recurrence of similar incidents in the future and to continually strengthen our safety and sustainability culture. To ensure effective hazard identification, thorough risk assessment and the implementation of adequate controls, our organization has established specific documented procedures for each of our facilities. These risk matrices not only comply with the national legislation in force in each country where we operate, but also cover all of our company's processes and operations.</p> <p>The development of these matrices is carried out with the active collaboration of our HSE personnel, together with our operations personnel and specialized external consultants. In addition, we have implemented a comprehensive program for reporting substandard conditions, where employees can participate by providing information in an identified or anonymous manner through established channels available in different areas of our facilities. Our utmost priority is the safety and well-being of our employees, so we do not tolerate deviations that could put their integrity at risk. Any worker has the right and responsibility to report substandard conditions and to refrain from operating if safety conditions are not guaranteed. In addition, we encourage the adoption of state-of-the-art technology and have the necessary resources to ensure safe and healthy working environments. In the event of an injury, maximum importance is given to the investigation of the incident in order to identify root causes and implement corrective actions that focus on eliminating such cases implementing engineering, administrative or personal protective equipment controls.</p>		13.19.3	Health and Safety in Our People	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	32	GRI	403-3. Occupational Health Services	<p>We maintain rigorous tracking of occupational injuries and illnesses at all of our operations. This monitoring includes collecting data on the total number of injuries, occupational illnesses, days lost due to these conditions, absences, and sadly, the number of work-related fatalities. We recognize the critical importance of promoting a safe and healthy work environment for all our employees. Therefore, we implement preventive measures and occupational health and safety programs at all of our facilities to minimize the risk of work-related injuries and illnesses. In addition, we regularly monitor the health status of our employees and conduct audits of occupational health service providers. This ensures that the standards of quality, timeliness and confidentiality of employee information are met, as well as legal compliance in all our operations.</p>		13.19.4	Health and Safety in Our People	
Our People	32	GRI	403-4. Worker participation, consultation, and communication on occupational health and safety	<p>In our ongoing quest to promote safe and healthy practices throughout our operations, we recognize the importance of extending these standards to our suppliers and contractors. Maintaining the health and safety of all workers, regardless of their contractual relationship with our organization, is fundamental to us. To ensure that health and safety standards are consistently applied throughout our Supply Chain, we have implemented robust evaluation and monitoring mechanisms. We work closely with our suppliers and contractors to ensure that they meet the same rigorous standards that we apply to our direct personnel. This includes conducting regular risk assessments and implementing appropriate preventive measures. We also provide guidance and training on safe and healthy practices for all workers, regardless of their contractual relationship. In addition, we closely monitor injury and occupational illness rates among our suppliers' and contractors' employees, comparing them with those of our direct personnel. This enables us to identify areas for improvement and take timely corrective action to ensure a safe and healthy work environment for all workers involved in our operations. Our commitment to health and safety is not limited to our facilities, but extends throughout our supply chain, ensuring that our suppliers and contractors share our vision of creating a safe and healthy work environment for all.</p> <p>Employees actively participate in the Occupational Health and Safety Management System (OHSMS) through committees established at each facility. In Colombia, this is done through the COPASST (Comité Paritario de SST), in Mexico through the Comité Mixto, and in Chile through the Comité Paritario. The composition of each committee is in accordance with current legislation, ensuring representation of both employees and the employer. These committees meet monthly to address issues related to employee safety and health, including OSH training, promotion and prevention activities, such as safety inspections, reporting of substandard conditions, and prevention campaigns. In addition, there is continuous monitoring of relevant indicators to constantly improve working conditions and promote a safe and healthy working environment for all.</p>		13.19.5	Health and Safety in Our People	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	<u>32</u>	GRI	403-5. Worker training on occupational health and safety issues	We dedicate significant resources to training our employees on occupational health and safety issues. We recognize that a well-informed and trained workforce is fundamental to ensuring a safe and healthy work environment. We conduct a wide variety of training programs covering topics such as safety procedures, equipment and machinery handling, hazard identification, proper use of personal protective equipment, among other aspects relevant to the prevention of occupational accidents and illnesses. Our training programs are designed taking into account the specific needs of each function and level of responsibility within the organization. In addition, we have employed a variety of training delivery methods, including face-to-face sessions, online courses, printed materials and on-site practices, to ensure that employees receive the information effectively and can apply it in their daily work.		13.19.6	Health and Safety at Nuestra Gente	
Our People	<u>32</u>	GRI	403-6. Promotion of worker health	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.		13.19.7	Health and Safety at Nuestra Gente	
Our People	<u>32</u>	GRI	403-7. Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.		13.19.8	Health and Safety in Our People	
Our People	<u>32</u>	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 contractor's personnel. We verify compliance with Occupational Health and Safety standards for non-directly contracted personnel through internal audits, customer audits and audits by certifying entities. These audits have confirmed our commitment to the well-being and care of both our direct employees and outsourced personnel.		13.19.9	Health and Safety at Nuestra Gente	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Our People	<u>32</u>	GRI	403-9 Work-related injuries	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment. For the calculations, recordable work events are taken as those that had a loss of time and the scope is for personnel hired directly and personnel who develop some commercial activity in each of the facilities (temporary, contractors or outsourcing). Recordable accidents: Colombia: 26 (Employees 25 and Contractors 1). Chile: 9 (Employees 5 and Contractors 4). Mexico: 6 (Employees 6 and Contractors 0). BredenMaster: 49 (Employees 37 and Contractors 12). Alianza Team: 101 (Employees 83 and Contractors 18). The main types of injuries caused by work accidents were associated with blows, muscular overexertion, exposure or contact with extreme temperatures. We promote and implement actions to reduce the frequency and severity of accidents in the operation through: safety inspections to report unsafe conditions and acts, inspections of habits and behaviors, signage of machines, equipment, floors, pipelines, and location adaptations. During 2023 we had no accidents with major consequences.	x	13.19.10	Health and Safety at Nuestra Gente	
Our People	<u>32</u>	GRI	403-10: Work-related ill health	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment. The number of new diseases registered were: Colombia and Mexico: 0. Chile: 4 BredenMaster: 4 DLG: 1 Alianza Team: 9.	x	13.19.11	Health and Safety at Nuestra Gente	
Our People	<u>32</u>	SASB	FB-AG-320a.1 (1) Total Recordable Incident Rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) temporary and migrant employees.	Chapter 1: Our People; Cultivating an Inclusive, Equitable, Safe, Healthy and Respectful Work Environment.			Health and Safety in Our People	
Communities	<u>43</u>	Own	T26. Social Development Programs.	Chapter 2: Communities; Social Development Programs.	x		Environmental development and social inclusion	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Communities	48	Own	T14. Donations made (COP)	<p>Chapter 2: Communities; Social Development Programs.</p> <p>Community Investments:</p> <ul style="list-style-type: none">-Asociación de Bancos de Alimentos de Colombia-Colegio Mayor de Nuestra Señora del Rosario.-Fundación Ana Restrepo del Corral.-Asia San Ignacio.-Aldeas Infantiles SOS México. <p>Charitable Donations:</p> <ul style="list-style-type: none">Fundación Ana Restrepo del Corral.-Proyecto Unión.-Fundación Cardio Infantil.-Hermanitas de los Pobres de Bogotá y Medellín.-Comedor Santa María.-Asilo Patronato de Nuestra Señora de Guadalupe. <p>Commercial Initiatives:</p> <ul style="list-style-type: none">-Fundación Cardio Infantil.-Consejo Privado de Competitividad.-Corporación Connect Bogotá-Fundación Luker.-Fundación Probarranquilla.-Fundación Opnicer de Colombia.			Environmental development and social inclusion	
Supply Chain		GRI	417-2. Incidents of non-compliance concerning product and service information and labeling	<p>In 2023, we did not have any non-compliance with the regulation of voluntary codes relating to the labeling of our products.</p>			Product safety	
Supply Chain		GRI	417-3. Incidents of non-compliance concerning marketing communications	<p>We have not been notified for non-compliance with voluntary codes relating to marketing communications.</p>			Product Safety	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Supply Chain		Own	T3. PQRS by product received and resolved from consumers and customers.	Colombia: 1,125. Mexico: 253. Chile: 51. BredenMaster: 2,370. Alianza Team: 3,799. 100% of the complaints received were resolved.	x		Customer and consumer experience	
Supply Chain		Own	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 also 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.			Traceability and supply chain	
Supply Chain	55	Own	T4. Palm traceability	Chapter 3. Supply Chain.			Traceability and supply chain	The analyses carried out for the chain correspond to second-party information.
Supply Chain		Own	T5. Supplier Management.	OTIF (On Time in Full) is a performance indicator used to evaluate suppliers. This indicator qualifies delivery time, quantity, quality and documentation. Any supplier that obtains a score below 75% is considered critical by OTIF and in that case, action plans are established with the supplier to close the identified gaps. In Colombia, 10% of the suppliers evaluated with the OTIF obtained a score of less than 75%. This figure includes 21 suppliers, 5 of which are from MPLs and 16 from MEIIs.	x		Traceability and supply chain	
Supply Chain		GRI	204-1. Proportion of spending on local suppliers	The value of spending at the corporate level in 2023 was divided into 93% for national or local purchases and 7% for international purchases, distributed as follows: - Colombia: 95% for local purchases and 5% international purchases. - Mexico: 96% for local purchases and 4% for international purchases. - Chile: 94% for local purchases and 6% for international purchases. - Bredenmaster: 86% for local purchases and 14% for international purchases.			Traceability and supply chain	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Supply Chain		SASB	FB-PF-250a.3. (1) Total number of food safety violation notifications received, (2) percentage corrected	<div><div>- Colombia: 58.</div><div>- Mexico: 5.</div><div>- Chile: 4.</div><div>- BredenMaster: 314.</div><div>- Team Alliance: 381.</div></div> <div>100% of the complaints received were resolved.</div> <div>The food notification PQRs refer to: Biological contamination, physical contamination, microbiological contamination and chemical contamination.</div>	x		Product safety	
Supply Chain		SASB	FB-AG-430a.1 Percentage of agricultural products sourced that are certified to a third-party environmental or social standard, and percentages by standard	During 2023, 28.4% of the total palm oil supply was certified under RSPO and 56.4% for palm kernel. 100% of soybean supply is certified under US SSAP.			Traceability and supply chain	
Supply Chain		SASB	FB-AG-430a.3 3 Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	<div>The survey and analysis of water risks is performed with the analysis of primary documentation such as: National Water Study, Risk Filter Suite, Aqueduct, Water Footprint, .</div> <div>On the other hand, we verify the deforestation of our palm chain through Starling's platform for satellite monitoring, which obtains and processes all traceability information from the supply chain on a quarterly basis, following the parameters established by the E.F. No Deforestation and Verification Methodology, as follows:</div> <div><div>- Constantly processes satellite data available from various different satellites to detect changes in natural forest cover.</div><div>- Accurately identifies land cover, including: natural forests, planted forests, plantations, agriculture, etc.</div><div>- Performs a historical analysis to appreciate changes in forest cover over previous decades, highlighting the establishment and evolution of oil palm plantations over time.</div><div>- Analyzes at the farm/plantation level (when forest was lost, what it was replaced with, how much forest is still remaining)</div><div>- Monitoring results are quality controlled by experts to ensure that false positive alerts are eliminated.</div></div>			Traceability and supply chain	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Supply Chain		Own	T6. Supply chain management	Risk assessment and analysis is performed with the analysis of primary documentation and the use of the Cool Farm Tool for part of the palm oil supply as part of the regenerative agriculture verification project, which involves approximately 4,000 ha of cultivation.			Biodiversity and Ecosystem Services	
Supply Chain		Own	T6. Supply chain management	<p>The monitoring of the prioritized biodiversity chains covers 100% of the geographies that supply us with palm oil and soybean. We identified areas of high conservation value, national natural parks, and areas close to indigenous populations, using Starling and Global Forest Watch. to learn more about Starling's methodology: https://www.earthworm.org/uploads/files/Earthworm-Foundation-No-Deforestation-Verification-NDV-Methodology-2023v2.pdf</p> <p>The following tools and methodologies are used with respect to the soybean chain: Three variables focused on environmental degradation risk: including degradation of High Conservation Value Forests (HCVF); Forest Degradation is defined here as: Changes within a forest ecosystem that significantly and negatively affect its species composition, structure and function, and that reduce the ecosystem's capacity to supply products, maintain biodiversity and provide ecosystem services. Deforestation and conversion risk: Three variables focused specifically on deforestation risk. Tools: HCVF Risk (FSC NRA/ CNRA 2017 - 2020), Biodiversity & Habitat (EPI2021) Water risk (WWF basin physical index 2021) Conversion Risk (FSC NRA/CNRA 2017 - 2020), Forest Area Change Rate 2015-2020 (Forest Resources Assessment 2020), Forest Loss in Primary Forests 2002 - 2021, tropics only (GlobalForest Watch).</p> <p>Based on these results, we have a management plan for the restoration of the area identified as being at risk, associated with the palm oil Supply Chain, in accordance with the mitigation hierarchy established in our biodiversity commitment.</p> <p>On the other hand, biodiversity management in our own operations is articulated with risk coordination, which highlights biodiversity risks and impacts on natural resources, following up periodically; and monitoring using the aforementioned tools, covering 100% of the operations and an area of approximately 58,190 hectares.</p> <p>In terms of water, t, we did not identify water stress risks in palm and soybean suppliers.</p> <p>Sustainability, risk and compliance management on this front are monitored by the company's Vice President of Corporate Affairs.</p>			Biodiversity and Ecosystem Services	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Planet	<u>78</u>	GRI	305-1 Direct GHG emissions (scope 1)	Chapter 4: Planet; Climate Change and Energy/Carbon Footprint. Consolidation approach: Operational control. Calculation method: Application of GHG protocol in a calculator designed for internal use. GHG included: CO2 ,CH4 and N2O. Biogenic CO2 emissions: 288.86 Ton CO2 eq. Emission factor sources: UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies, EPA, government agencies (including operational control).	x	13.1.2	Climate Change Management	
Planet	<u>78</u>	IFRS	29(a)(i)(1) Scope 1 Greenhouse gas emissions				Climate Change Management	
Planet	<u>78</u>	GRI	305-2 Energy-related indirect GHG emissions (Scope 2)	Chapter 4: Planet; Climate change and energy / Carbon footprint. Calculation method: Application of the GHG protocol in a calculator designed for internal use for the gases CO2, CH4 and N2O. Sources of information: Market Based Method: the emission factor is reported by the company supplying the energy and may be supported by an I-REC certificate. Location based method UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies. Base year: 2019.	x	13.1.3	Climate Change Management	
Planet	<u>78</u>	IFRS	29(a)(i)(2) Scope 2 Greenhouse Gas Emissions				Climate Change Management	
Planet	<u>79</u>	GRI	305-3. Other indirect GHG emissions (Scope 3).	Chapter 4: Planet; Climate change and energy / Carbon footprint. Calculation method: Application of the GHG protocol in calculator designed for internal use for the gases CO2 ,CH4 and N2O. Sources of information: Ecoinvent v3.10, , Quantis, GFLI Database and carboncloud.	x	13.1.4	Climate Change Management	Biogenic emissions do not apply.
Planet	<u>79</u>	IFRS	29(a)(i)(3) Scope 3 greenhouse gas emissions				Climate Change Management	Biogenic emissions do not apply.
Planet	<u>78</u>	GRI	305-4. GHG emissions intensity	Chapter 4: Planet; Climate Change and Energy/Carbon Footprint.	x	13.1.5	Climate Change Management	
Planet	<u>78</u>	GRI	305-5 Reduction of GHG emissions	Chapter 4: Planet; Carbon footprint.		13.1.6	Climate Change Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Planet	<u>77</u>	GRI	302-1 Energy Consumption within the Organization	<p>Chapter 4: Planet; Climate change and energy / Energy</p> <p>We report total energy consumption in MWh, equivalent to 1,139,698.47 GJ.</p> <p>Thermal energy consumption (non renewable fuels): 250,936.81 MWh/ 903,371.78 GJ Electricity consumption: 65,646.30 MWh / 236,326.69 GJ</p> <p>Sources: The specific fuel supplier, provide the calorific value, otherwise use only the following sources. of information factors: UPME, FECOC, IPCC, GHG Protocol, EPA, government agencies.</p>	x		Climate Change Management	<p>b. We have no consumption of fuels from renewable sources.</p> <p>c. We have no consumption from sources other than electricity.</p> <p>d. Not applicable as no electricity, heating, cooling or steam is sold.</p>
Planet	<u>77</u>	GRI	302-3. Energy intensity	Chapter 4: Planet; Climate Change and Energy / Energy			Climate Change Management	
Planet	<u>77</u>	GRI	302-4 Reduction of energy consumption	Chapter 4: Planet; Climate Change and Energy / Energy			Climate Change Management	
Planet	<u>69</u>	GRI	201-2 Financial implications and other risks and opportunities due to climate change	Chapter 4: Planet; Governance / Climate change-related risks		13.2.2	Climate Change Management	
Planet	<u>76</u>	SASB	FB-AG-110a.2 Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Chapter 4: Planet; Climate Change and Energy			Climate Change Management	
Planet	<u>77</u>	SASB	FB-PF-130a.1. (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<p>Chapter 4: Planet; Climate Change & Energy / Energy</p> <p>(1) Operational energy consumed: 1,139,699 GJ (2) Percentage of electricity from the grid: 21%. (3) Percentage of renewables: 18%.</p>	x		Climate Change Management	
Planet	<u>67</u>	IFRS	6 a - b. Climate-related information - Governance	Chapter 4: Planet; Governance			Climate Change Management	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Planet	<u>65</u>	IFRS	9 a - c. Climate-related disclosures - Strategy	Chapter 4: Planet; Climate change and energy.			Climate Change Management	
Planet	<u>67</u>	IFRS	10 a - d. Climate-related disclosures - Climate-related risks and opportunities	Chapter 4: Planet; Governance / Climate change related risks.			Climate Change Management	
Planet	<u>67</u>	IFRS	29 (f) Internal carbon pricing	Chapter 4: Planet; Governance			Climate Change Management	
Planet	<u>74</u>	Own	T15. Water consumption intensity	Chapter 4: Planet; Water.			Water resource	
Planet	<u>73</u>	GRI	303-3 Water withdrawal	<p>Chapter 4: Planet; Water.</p> <p>Total fresh water withdrawn is 0.575 MMm3, broken down below by source of withdrawal: Third-party water: 0.503 Mm3 Groundwater: 0.072 Mm3</p> <p>The total water withdrawn in areas classified as water-stressed is 0.242 Mm3 , which corresponds to 42% of the total water withdrawn and its breakdown by source is as follows: Third-party water: 0.222 Mm3 Groundwater: 0.020 Mm3</p> <p>The total water withdrawal is from the category "Fresh water with total dissolved solids ≤ 1000 mg/l".</p> <p>Methodology: Water extraction is calculated with first hand direct information from meters at the plants in Colombia 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 high or extremely high initial 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.</p>	x	13.7.4	Water resources	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Planet	73	GRI	303-5 Water consumption	<p>Chapter 4: Planet; Water.</p> <p>Total water consumption in 2023 was 0.380 Mm3, with consumption segregated by zones as follows::</p> <p>TF Chile: 0.011 Mm3 BredenMaster: 0.089 Mm3 Mexico: 0.111 Mm3 Colombia: 0.168 Mm3</p> <p>Water consumption in areas classified as water stressed is 0.211 Mm3 corresponding to TF Chile, BM Chile and Morelia operations.</p> <p>Methodology: Water consumption is calculated with direct information from meters at the plants in Colombia and through the service provider's invoice in Chile and Mexico; this data is compiled in the internal calculator. The declaration of areas with high or extremely high initial 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.</p>	x	13.7.6	Water resources	c. No changes were made to water storage that would have had a significant impact.
Planet	73	SASB	FB-AG-140a.1. (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	<p>Chapter 4: Planet; Water.</p> <p>Total water withdrawn: 575,130 m3 Total water consumed: 380,179 m3</p> <p>Percentage of water withdrawn in water-stressed areas: 42.1%. Percentage of water consumed in water-stressed areas: 55.5%.</p> <p>Water withdrawn in water-stressed areas is used for steam generation, cleaning activities, and uses related to the production process.</p> <p>Methodology: Water withdrawal is calculated with direct information from meters at the plants in Colombia and through the service provider's invoice in Chile and Mexico; this data is compiled and processed in the internal calculator. The declaration of areas with high or extremely high initial 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.</p>	x		Water resources	



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Chapter	# Page	Standard	Indicator	Response to the indicator (section in which the response is found)	External Verification 2023	GRI Sector Standard	Material Issue	Omission
Planet	<u>74</u>	SASB	FB-AG-140a.2 Description of water management risks and analysis of strategies and practices to mitigate them.	Chapter 4: Planet; Water.			Water resource	
Planet	<u>74</u>	SASB	FB-AG-140a.3 Number of incidents of non-compliance related to permits, standards, and water quantity or quality regulations.	Chapter 4: Planet; Water.			Water resources	
Planet	<u>82</u>	GRI	Food Safety 13-9Food loss and waste	Chapter 4: Planet; Solutions for circularity / Food loss and waste.	x	13.19.1	Circularidad	We do not have complete information to report. We are working on consolidating the data to include the 2024 report.
Planet	<u>82</u>	SASB	FB-FR-150a.1 Amount of food waste generated, percentage diverted from waste stream.	Chapter 4: Planet; Solutions for circularity / Loss and waste.			Circularity	
Planet	<u>82</u>	GRI	301-1 Materials used by weight or volume	Chapter 4: Planet; Solutions for Circularity / Packaging	x		Circularity	
Planet	<u>75</u>	GRI	306-1 Waste generation and significant waste-related impacts	Chapter 4: Planet; Waste		13.8.2	Circularity	
Planet	<u>75</u>	GRI	306-2 Management of Significant waste-related impacts	Chapter 4: Planet; Waste		13.8.3	Circularity	
Planet	<u>75</u>	GRI	306-3 Waste generated	Chapter 4: Planet; Waste		13.8.4	Circularity	
Planet	<u>75</u>	GRI	306-4 Waste diverted from disposal	Chapter 4: Planet; Waste		13.8.5	Circularity	



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Planet	75	GRI	306-5 Waste directed to disposal	<p>Chapter 4: Planet; Waste</p> <p>In 2023, the total amount of waste for disposal was 1,670.47 tons, of which 1,594.81 tons were non-hazardous waste and 75.66 tons were hazardous waste.</p> <p>100% of non-hazardous waste is disposed of in sanitary landfills and hazardous waste is disposed of by the following methods:</p> <p>Incineration without energy recovery: 37.32 tons. Incineration with energy recovery: 16.92 tons Safety cell: 14.78 tons Other methods: 6.63 tons</p> <p>Method of calculation: Compilation of data from cargo manifests and waste management certificates using a calculator designed for internal use.</p>	x	13.8.6	Circularity	<p>Omission of literal D of numeral ii.</p> <p>We do not have traceability of waste generated outside the organization.</p>
Planet	75	Own	T17. % recovery of ordinary waste.	Chapter 4: Planet; Waste	x		Circularity	
Planet	85	Own	T25. Low carbon products - Green Hands.	Chapter 4: Planet; Solutions for Circularity / Green Hands.	x		Circularity	

Non-applicable GRI sectoral standard topics

Topic	Explanation
13.6 Use of pesticides	This indicator does not apply to us because we do not have our own plantations or crops. However, the Supply Chain chapter shows the work we do with our suppliers of raw materials 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 currently do not purchase raw materials of animal origin. However, we have a public corporate commitment stated in our Policy Guidelines wherewe promote good animal welfare practices in our operations and Supply Chain (Pages 39 and 40).
13.13 Land and resource rights	These indicators do not apply to us as we do not have our own plantationsfacilitiesfacility nations or crops. However, in our Policy Guidelines we state our commitments to respect the legal or tenure rights and land use of indigenous and local communities, and we promote and require compliance with these commitments throughout our Supply Chain.
13.14 Derechos de los pueblos indígenas	<u>DIRECTRICES DE POLÍTICA ALIANZA TEAM 2023 - En inglés</u>

