

# CODE OF ETHICS COSMOAGRO



**A transparent  
company**

# We present you our Code of Ethics

Our Code of Ethics is based on that of Law 1778 of 2016; We work in a general framework to prevent acts of corruption in Cosmoagro.

We are a company committed to carrying out our work with honesty, transparency, and integrity, therefore, in our code of ethics, business conduct is consigned.

I invite you to read it and incorporate the rules and recommendations in your day-to-day work.

**Luis Enrique Laverde Gómez**  
Gerente General

## What is the Code of Ethics useful for?



To ensure that Employees, contractors, administrators, and associates can maintain our values and principles, acting under the highest ethical standards to prevent acts of corruption.



The Code of Ethics establishes an effective control of the behaviors and risks of money laundering and other related crimes that threaten organizations.



The Code of Ethics contains criteria established by the Superintendency of Companies on comprehensive risk management LAFT/FPADM and reporting of suspicious activities to the UIAF, in compliance with the Anti-Bribery Law and anti-corruption regulations.

## What benefits do we get from the Code of Ethics?



**1**

We put our business convictions into practice.

**2**

We contribute to strengthening our business reputation.

**3**

We fully consciously assume our active commitment to the ethical principles and behaviors that identify a Cosmoagro collaborator.



# CHAPTER 1



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## THE GOVERNMENT OF THE COMPANY

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Article 1 to 5

# How do we control?

## **Article 1: Administrator Activity Control Mechanisms**

Through the following control bodies and periodic corporate evaluation: 1) the General Assembly of Shareholders; 2) the Board of Directors; 3) The Statutory Auditor; 4) The Compliance Officer.

In the same way, the legal representative of the company presents annually to the Shareholders' Meeting and monthly to the Board of Directors, a management report on the activities carried out by the company so that the activity of the administrators can be evaluated and the pertinent controls exercised.

At Cosmoagro we have a firm of external auditors that, together with the Statutory Auditor and the Compliance Officer, are in charge of verifying compliance with the law and regulations in force.

# What is it and how do we manage a conflict of interest?

## Article 2: Mechanisms for the Prevention and Management of Conflicts of Interest

It is a conflict of interest when any Employee, administrator or shareholder, due to their activity or condition, faces different alternatives of conduct, which may influence the satisfaction of their own interests and imply harm to the interests of the company, regulations, principles or Company policies.

Conflicts of interest that arise between employees and the company, between them and third parties, are subject to consideration by a special commission appointed by the company's Board of Directors.

All Employees or managers must express their conflicts of interest or any situation that due to its peculiarities may be at odds with the coexistence and interests of the company.

# How Does Internal Control Work?

## Article 3: Mechanisms for the Implementation of Internal Control Systems.

We have internal control measures which protect resources against losses due to inefficiency or fraud, we promote order and effectiveness in our activities, as well as the accuracy and reliability of the information required to direct and control it.

We also identify systems of accountability, a panoramic view of risks and their action plans to mitigate them.

The Statutory Auditor fulfills his legal functions, guaranteeing the security and transparency of the accounting and financial management of the company before the shareholders and the State.



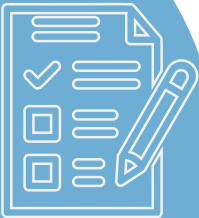
# Who is and what does the Compliance Officer do?

## Article 4: Compliance Officer

It is up to the individual designated by the Board of Directors, responsible for promoting, developing, and ensuring compliance with the specific risk prevention, update and mitigation procedures.

### Principal functions:

- Seek a culture of compliance and prevention of money laundering.
- Monitor the implementation of all stages of SARLAFT.
- Evaluate the reports presented by the internal auditor or whoever performs similar functions and the reports presented by the Statutory Auditor and adopt measures in order to control the SARLAFT.



# How Do We Select Suppliers?

## Article 5: Supplier Selection

The selection of suppliers, both of Estates or services, nationally or internationally, is carried out in accordance with the criteria of free concurrence in the market, qualities, and experiences, and always guarantees to seek to improve the efficiency and profitability of the company through weakness diligence.

Therefore, at Cosmoagro we have a policy in Purchasing, Selection, Creation and Evaluation policy: Code PR-03007.



# CHAPTER 2



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## **RULES OF CONDUCT ANTI-BRIBERY OF DIRECTORS AND EMPLOYEES**

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Articles from 6 to 12

## Article 6: General Approach

### What you should know:

Any employee, contractor, administrator, individual associate, or legal person subordinated by Cosmoagro S.A. they must comply with all the rules of fidelity, and honesty and act in accordance with the Law, policies and procedures.



Therefore, they must refrain from participating in or favoring illegal operations in the company and avoid all forms of corruption; If they occur, they must be reported or reported to your immediate superior or competent authority.



# Anti-bribery Rules

## What you should know:

With the Anti-bribery rules, we seek to guarantee trust and compliance in the actions of each of the people involved in the corporate purpose and the operation of the company, to avoid Fraud and Bribery at all levels of our international and national operation. .



All Employees must identify and report risk events or threats (operational, technological, money laundering) of the processes in which they participate and always report new risk events that they identify.

# What are Our Ethical Principles?

## Article 7: Guiding Ethical Principles

- **Transparency and Equity:** All activities must be carried out within the framework of the law, the ethical guidelines of the entity, and mutual respect with clients, suppliers, the competition, and with national or foreign state entities. In the same way, integrity in the use of the company's resources: The use of material resources, information, employee time, and the resources allocated to its processing and conservation, fully comply with internal regulations and external, including what is related to the use of the software or computer resources that the company has, always seeking the greatest efficiency.

# What are Our Ethical Principles?

## Article 7: Guiding Ethical Principles

- **Prudence and Confidentiality:** Employees, contractors, administrators, or associates, in their own or of any subordinate legal entity, must protect the information of which they are recipients provided by clients and that of the company of a reserved nature, without this being a reason for concealment and collaboration with illegal acts.
- **Diligence:** Employees, contractors, administrators, associates, in their own or of any subordinate legal entity at its different levels, must perform their functions and responsibilities in an effective, sufficient, and satisfactory manner, within a proactive framework of investigation and search for necessary information. for decision-making. We act with rectitude, without expecting, requesting or accepting, or giving additional compensation for its management.

# What are Our Ethical Principles?

## Article 7: Guiding Ethical Principles

- **Compliance with the Law:** The company's activities are strictly governed by legal mandates, in order to protect confidence and security in the Agribusiness sector to which it belongs. Likewise, the specific reports or reports requested by the authorities or State supervision and control entities are complied with in a timely and thorough manner.



# Keep in mind!

## Article 8: The usage of the role

Employees must not use their position in the company or its name to obtain special treatment, to seek or obtain privileged information from the company.

Employees and managers must treat third parties fairly, loyally, and under equal conditions.

The internal audit systems include procedures that help to supervise compliance with these policies, and it is the obligation of all Employees to disclose to the Compliance Officer, Audit and Control Officer, and to the Statutory Auditor any fact that they know or discover related to the violation of said policies.

# Keep in mind!

## Article 9: Use of Company Assets

Company resource services, In compliance with the principle of integrity in the use of company resources, assets, services, products, and in general the company's human and material resources, must be used exclusively for the purpose and destination for which they were delivered for, which obliges you to avoid any improper use.



## Keep in mind!

### **Article 10: Protection of Information - Cybersecurity**

We have a policy of maintaining a high level of security in our computer systems, communications, and telecommunications, conducting our activities free of risks, and adopting all necessary measures to guarantee the confidentiality of information. This involves adequately protecting all computer system components, telecommunications, information, programs or software, and equipment. We have plans that guarantee the continuity of the company's critical operations in the event of damage or failures that affect the aforementioned systems.

# Keep in mind!

## Article 11: Business with Others Third-Party Competitors

Employees who have economic, managerial, or administrative participation in companies that manufacture or distribute products similar to those in the Cosmoagro portfolio or that provide the same or similar services to those it provides, must notify their immediate superior of this situation, in order to evaluate the situation and obtain a solution to a possible conflict of interest.





# Keep in mind!

## Article 12: Annexes to the Work Contract and Non-compliance with the provisions of the Code

This Code of Ethics and Business Conduct is considered an integral part of the Work Contracts and Internal Work Regulations of the company. Therefore, management socialization and updates of employment contracts of the Employees are carried out for the purposes of their disclosure. The Employees who fail to comply with the transparency program contained in the rules of this Code of Ethics, either actively or by the omission of their duties, incur a serious violation of their employment contract, which allows Cosmoagro to invoke this fact as just cause for its termination.



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## Ethics Line

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It is a mechanism that deals with reports of activities that are contrary to the Law and the Code of Good Government, behaviors that violate human rights, and inappropriate or undesirable behavior within Cosmoagro.

The ethics line is managed by the external compliance officer and by the ethics committee. Confidentiality is maintained throughout the process, guaranteeing absolute confidentiality from the beginning to the end of the case. Any collaborator and/or third party related to the company can make a report through the Ethics Line.

## What situations can be reported through the ethics line?

- Participation in activities, businesses or operations contrary to the law.
- Notification of suspicious activities of money laundering, drug trafficking or any illegal act.
- Misappropriation or misuse of company assets.
- Commercial practices against the interests of the Company.
- Abuse of the conditions of administrator, official or collaborator of the Company for personal benefit
- Misuse of confidential information.
- Situations of disloyalty with the Organization.
- Falsification of contracts, reports or records.
- Conflict of interest situations.
- Acceptance of gifts, favors, invitations, trips, payments and, in general, perks that may influence your business decisions and operations, for the direct or indirect benefit of the grantor.

### You can communicate through:



018000-413540



[lineaetica@cosmoagro.com](mailto:lineaetica@cosmoagro.com)



This CODE OF ETHICS AND BUSINESS CONDUCT OF COSMOAGRO S.A., was approved by the Board of Directors of the Company in accordance with Art. 5.1.4.1. of External Circular # 100-0000016 of December 24, 2020 of SuperSociedades, in its Ordinary Session on April 23, 2021, as stated in ACT # 248.