

	JARDINES DE SAN NICOLAS S.A.S CODE OF ETHICS AND CONDUCT	Version 4
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Introduction

At JARDINES DE SAN NICOLAS S.A.S we base all our operations, business and processes in the corporate values and principles, promoting through our corporate culture, legality, respect, compliance with the regulations and transparency.

An ethical and responsible conduct and behaving with integrity and transparency makes us stand out in the market and generates trust and confidence, both inside the company and with our shareholders, clients, suppliers, authorities and the community in general.

Knowing the importance of establishing and implementing good practices and ethical behaviors, the Code of Ethics and Conduct of the Company collects our values and contains the guidelines that must be observed by the individuals and corporations directly or indirectly related with the company as well as the various groups of stakeholders in all their acts, in whatever is applicable.

The Code of Business Ethics of the company is framed within our ESG (Environmental, Social and Governance) strategy. It guides our actions towards environmental sustainability, social responsibility, sound corporate governance and profitable growth.

This code reflects our commitment with the pillar of Integrity and Reputation, essential in our mission of acting with transparency, ethics and responsibility in all of our operations. Integrity not only strengthens confidence of our groups of stakeholders, but is also indispensable to reach the goals established in our ESG strategy. Through this Code of Ethics we make sure that every member of our organization understands and abides by the principles that guarantee an exemplary business behavior, reinforcing our reputation and ensuring a positive impact in society and in the environment.

Compliance with this Code is mandatory and any breach shall be sanctioned according to our Internal Work Regulations and the policies of the Company.

Jose Alirio Ramirez
Legal Representative

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1. APPROVAL OF THE CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct sets forth the principles and policies related to what JARDINES DE SAN NICOLAS S.A.S (hereinafter the Company), “thinks, demands and expects” from its internal and external groups of stakeholders, in matters of ethical behavior and conduct to be followed within the organization, and the means it shall use to ensure its compliance.

The Code of Ethics and Conduct forms part of Integral Risk Management and has been approved by the Legal Representative of the Company.

2. OBJECTIVES

The objectives of the Code of Ethics and Conduct (hereinafter the Code) of the Company are:

- To promote ethical behavior at all levels of the Company, and in individuals and corporations related directly or indirectly with it.
- Make those having a direct or indirect relationship with the operations and activities of the company aware of their obligations in relation to ethical behavior.
- Establish the basic criteria for ethical behavior, promote this behavior, identify behaviors contrary to it, and indicate the actions to take in case there are failures to comply with the contents of this Code.

3. SCOPE

This Code is applicable to every public or private individual and corporation, in as much as they have a direct or indirect relationship with the Company.

Nevertheless, this Code does not pretend to be comprehensive as to the definition and regulation of every conduct that might occur when managing relationships and/or business, but it rather aims to contribute basic criteria that can act as a guide to interpret the situations and solve the conflicts that might take arise between the companies and its related parties.

Therefore, in what is not expressly foreseen in this Code an analogy to its regulations, and ultimately to the philosophy inspiring them, will apply.

4. CHANNELS TO FILE REPORTS AND CLAIMS

Any person related directly or indirectly with the Company and/or anyone having an interest, may file their reports or claims about any irregularity, breach and/or conducts contrary to the Code, through the following channels:

Topics related to labor policies or human rights.	Directorate of Human Resources marleny.carmona@jardinesdesannicolas.com
Topics related to the work of minors, forced labor, violence and harassment at work, discrimination, gender equality and women empowerment.	Members of the labor coexistence committee
Topics associated to possible criminal offenses, procedures and controls to prevent money laundering, the financing of terrorism or the financing of the proliferation of weapons of mass destruction	Compliance Officer – SAGRILAFT oficialdecumplimientosagrilaft@jardinesdesannicolas.com
Topics associated to possible breaches of the PTEE or possible acts or corruption or bribery.	Compliance Officer Business Ethics and Transparency Program (PTEE) oficialdecumplimientoptee@jardinesdesannicolas.com

In any case, these channels will be available to receive the reports and claims, and in the event, they are not within their authority, the person in charge may direct them to the corresponding area.

These communication channels are tools that must be used responsibly, therefore in every case, the reports and/or claims must be filed in good faith and be based on actual facts.

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These channels are separate from the customer service line that is available to file claims and/or complaints regarding the products or services provided by the company.

4.1 Consultations and ethical dilemmas

In case of doubts or concerns about how to proceed given a situation such as the ones included in the Code, like the use of privileged information, handling gifts, possible conflicts of interest, inabilities, or incompatibilities, you may obtain support and guidance from your boss, the area directorates, or the management areas, who in turn may find support in the Legal Representative and in the people responsible for the reporting channels.

For those potential cases related to money laundering, financing of terrorism and financing of the proliferation of weapons for mass destruction you must consult and contact the SAGRILFT Compliance Officer directly, and for those cases related to corruption and bribery or transnational bribery, you must consult and contact the PTEE compliance officer.

5. CULTURE OF LEGALITY, PREVENTION AND CONTROL

The Company has committed to perform its business in an ethical, transparent and honest manner, and to ensure compliance with the domestic and international laws applicable to Colombia and to the countries and jurisdictions where it operates.

Because of the above, the counterparties with whom it carries out any type of business, contract or commercial operation are selected carefully; to do so, specific policies and procedures have been set forth to establish relations with third parties and to mitigate any risks that could arise from them.

The Company aims to be a Good corporate citizen in every aspect of its operations and activities; Thus, to achieve this goal, it has gathered a series of principles that serve as a guide in every level, and in relation to individuals or corporations with whom it has a direct or indirect relationship. These principles have been developed using as a basis best practices, national laws and guidelines such as the Universal Declaration of Human Rights, the Sustainable Development Goals, the Agreements of the International Labor Organization, and the guidelines for multinational business of the Organization for Economic Cooperation and Development (OECD), among others.

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5.1 General policies

Every business, commercial decisions, and relationships with third parties shall be handled in strict compliance with the laws and regulations applicable to them, and with the company policies. Every act and activity of the company and of individuals and corporations related directly or indirectly with the company shall also be performed within the highest standards of integrity and transparency.

The company shall conduct its business in such a way as to ensure:

- Transparency in its business practices
- Ethical practices in every operation.
- Strict adherence to the domestic and international laws and regulations applicable to it.
- Fair treatment to all its counterparties.
- High standards in everything related to health, security and the environment.

5.2 Prevention of Criminal Activities

The Company is committed to strictly abide by the mechanisms of control and prevention of activities such as money laundering, financing of terrorism, bribery, transnational bribery, and corruption by implementing the policy and procedure manuals set forth.

The Company also commits to put adherence to ethical principles before achieving sales objectives, and to abide by the policies approved to prevent the risks associated to criminal activities.

The company works actively to promote ethical behavior and preventing practices contrary to it, focusing, among others, in conducts such as bribery, corruption, fraud, money laundering, financing of terrorism and any other criminal activity.

5.3 Constant cooperation with the Authorities

With the purpose of guaranteeing a higher degree of cooperation with the authorities, the Company keeps the documents and records related to compliance with the regulations on prevention of criminal activities, and, in general, conducts contrary to this Code.

5.4. Transparency in Business

The Company forbids any type of bribery or any corrupt practice, it does not consent in any way to the offer or acceptance of particular benefits, and it demands compliance with the applicable regulations during the performance of business and processes, as well as compliance with the policies and controls that form the Program of Business Ethics and Transparency.

The following situations are considered to go against the Business Ethics and Transparency Program, and must be avoided and reported should they take place:

5.4.1 Conflicts of interest

Any situation where the personal interests of the related individuals come into an actual or apparent conflict with the interests of the Company or of any of its counterparties must be avoided and eliminated, the same as any situation that might reduce independence, equity or objectivity in the actions of those who make up all the levels of the Company.

Every person bound through a work contract is liable to report any conflict of interests they might be exposed to by reason of their labor and/or non-labor relationships to their immediate superior and shall also abstain from performing any action in those cases. Should a conflict of interest arise with your immediate superior, you must report it through the reporting channel established.

Some situations that generate conflicts of interest might be:

- A direct or indirect work relationship with a third party.
- A relationship or family connection with the third party.
- An interest in transactions, assets or investments.
- Participation in contracting processes.
- Handling tokens of appreciation, gifts or invitations

5.4.2 Bribery

Bribery is described as the direct or indirect offer, promise, delivery or acceptance of an undue advantage of any value, independently from its location, that violates the applicable law, used as an incentive or reward for a person to act, or fail to act, in relation to the performance of his duties either in his favor or in favor of a third person.

The Company forbids any kind of bribery, or practice leading to a private benefit, and does not allow these actions to take place for any reason on its behalf or representing it.

5.4.3 Handling gifts, tokens of appreciation and invitations

The people bound through a work contract, or those who act on behalf of or representing the Company cannot accept gifts or invitations (money, vacations, electronic equipment, entertainment, special prices or commercial offers either for himself or for his family, etc.) from customers, suppliers or third parties that provide any type of service to the Company, in order for them to “do or to allow to do” maneuvers for them that could compromise the Company in activities having an illegal nature.

In case receiving the gift is inevitable, it must be received, reporting the fact to the respective superior.

Promotional or marketing material such as pens, agendas or elements having a symbolic value may be received; however, receiving these gifts must not influence the decisions made regarding the third party in any way, and do not generate any obligation or commitment with them.

To give gifts or other tokens of appreciation in kind to workers, suppliers or any other third party, you must have the authorization of the company’s manager or from a person who is in the management level. The delivery of the gift must have documentary supports.

The Company must have internally defined and documented the concepts and amount of gifts that can be given out to guarantee that no conflicts of interest or maneuvers are generated that might compromise the Company in acts of corruption.

5.4.4 Fraud

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Fraud is the act or intentional omission that has the objective of deceiving others in order to appropriate, take advantage of, or acquire an asset belonging to someone else in a wrongful manner. Any act of fraud, in one's own benefit or for the benefit of third parties, is forbidden.

5.4.5. Sponsorships, donations and political contributions

The company has policies in place to authorize sponsorships, donations or contributions to be made in their name, taking into account that any contribution made must only have legal a purpose, and that the benefits and transactions made must be authorized by the corresponding areas and that those operations shall also be documented and recorded in the accounting and financial systems.

Sponsorships requested by or received by the Company must have a specified objective and be in agreement with the activities that constitute the purpose of their business; requesting and receiving money or contributions in kind must be recorded and authorized by the corresponding areas.

6. PROPER USE OF COMPANY ASSETS

Company assets are not only the equipment, infrastructure or movable or immovable goods, the images and information saved in the data bases and data base of equipment are also assets, and the improper or non- authorized use of any of them is restricted.

6.1 Handling the Company's image responsibly

Every individual or corporation related directly or indirectly with the Company, or whoever acts on its behalf must make a correct use of the image, the name, the logos or any other distinctive sign.

6.2 Careful Handling of information

The wrongful use of information is understood to be getting an advantage for yourself or for a third-party using information you acquired by reason. of or because of your position or duty, which is not of public knowledge.

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The use, dissemination, concealment or publication during non-authorized times of knowledge, data, relevant events or any information on the business of the Company or of the third parties connected to it, are practices regarded to be a wrongful use of information and are forbidden for any individual or corporation related directly or indirectly with the Company or who acts in its behalf.

Who, because of the position held, receives or acquires confidential, sensitive or reserved Company information must abstain from using it for personal purposes, or of disclosing it to other non-authorized parties, and commits to protect it, keep it in secrecy, and treat it as confidential information, abiding by the confidentiality agreements it has entered into.

The consequence of any violation, manipulation or non-authorized disclosure of information shall be the sanctions established by the Company and set forth in the law.

Any individual or corporation who is related directly or indirectly with the Company or who acts on its behalf is forbidden to receive or accept any money, gratuity, reward or any other direct or indirect return or promise of compensation from a third party with the purpose of obtaining confidential, privileged or reserved information of the company.

6.3 Adequate use of the information systems

The equipment, the information systems of the Company, the Internet, Intranet, mail and other systems are used for work purposes only and a control of their proper use shall be implemented.

It is strictly forbidden to use these systems to acquire, produce or disseminate pornographic contents or similar materials including the use of abusive language or offensive images.

6.4 Records and Information

Any operation performed by the Company is recorded and documented, therefore, the books and records accurately reflect every transaction done.

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Accounting and financial information, as well as the supports of due diligence activities implemented to the counterparties are part of the documentary management of the Company, and their forgery, concealment or any deliberate act that might result in the inaccuracy of the information is forbidden, including the information required by authorities or supervisory entities.

6.5 Intellectual Property

Discoveries, research, inventions, improvements in the Company’s proprietary procedures, the work and consequent results from the activity of individuals hired through a work contract or who act on behalf of the Company; and the applications, software, or information tools developed are the exclusive property of the Company, and therefore the Company has the right to register them on its name.

7. RELATIONSHIP WITH STAKEHOLDER

7.1 Integral management policies

The Company has a policy of integral management that sets forth the guidelines for the relationships with the various stakeholders regarding the sustainability of the business. This policy includes topics about the environment, processes that are safe and are free of illegal activities, and the social environment. Every person connected through a work contract is informed about the integral management policy and are encouraged to contribute to the achievement of its objectives.

7.2 Interaction with individuals connected to the public sector

Any interaction of the Company with people connected to the public sector at the national level or in any jurisdiction are based on the principle of transparency, reason why the Company encourages special care in this type of relationships and avoids any type of inappropriate conduct.

Offering or giving personal benefits that translate into influences in the decision made by these people or in the performance of their duties is not allowed under any circumstance. Our policy must also be implemented by every person who acts on behalf of the company.

Commissions or facilitating payments (payments given to an officer to expedite or enable a procedure) are forbidden. Such payments must not be made to people connected to the public sector, even in those cases when they are a common practice in a specific country, region or jurisdiction)

7.3 Contracts or agreements with third parties

Any contract or agreement entered into by the Company with third parties contains clauses regarding the due diligence actions implemented, as well as on the strict compliance observed during the hiring processes, the policies of third party acceptance, and the clauses where the termination of the relationship is agreed when reasonable doubts arise about the operations, the origin of resources, the performance of unlawful activities or a breach of the policies established by the Company.

At the time when the contractual or trade relationships start, the third party must subscribe to statements on the lawful origin and the destination of the resources and of the activities carried out by the counterparty. This statement must also be subscribed when an update of the third party’s information is requested.

All of the counterparties of the Company adhere to this Code and commit to abide by the applicable laws and by the policies set forth by the Company to prevent the risks of asset laundering, financing of terrorism, financing of the proliferation of weapons of mass destruction, transnational bribery, corruption or of any other criminal activity.

7.4 Labor Policies

In the formulation of its labor policies the Company used as a guide, in particular, but without limiting itself to, the Colombian legislation, the Supreme Court’s binding decisions, the Universal Declaration of Human Rights, the Agreements and Protocols of the International Labor Organization, and the Objectives for Sustainable Development Goals in applicable aspects.

Pursuant to the above, the following are established as the guiding criteria for labor policies:

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- We offer the same development opportunities to every person pursuant to their commitment, performance, and results. Labor equality is expressed as a dignified and respectful treatment in every organizational level.
- We identify, prevent and approach any act of discrimination related to age, disabilities, civil status, race, religion, gender and sexual orientation with simple, agile and effective solutions.
- Our workspaces are inclusive and open to diversity, given that it is the convergency of ideas, experiences, and competencies what strengthen our outcomes and drives creativity and productivity.
- We promote, train and create awareness in people on relevant aspects that allow them to conciliate their work and family life pursuant to the internal policies.
- We identify, forbid, and approach every action, situation or insinuation of harassment of any nature within the Company, and, prior to the corresponding procedure, corrections and/or corrective actions may be taken as pertinent.
- We don't tolerate work harassment; no person should be mistreated by others because of their social or cultural background or because of any other reason.
- We don't use any form of forced or compulsory labor: (a) as a means of coercion or political education, or as a penalty for having or for expressing their political opinions or expressing an ideological opposition to the political, social or economic order; (b) as a method to mobilize and use labor with economic development purposes; (c) as a disciplinary action at work; (d) as a punishment for having taking part in strikes; (e) as an action of racial, social, national or religious discrimination; (f) as work or a service required from any person under the threat of a penalty, and for which the person has not offered himself or herself voluntarily.
- We recognize that people, without any distinction and without prior authorization, have the right to constitute the organizations they deem convenient, as well as to join these organizations.
- We recognize that the person must enjoy an adequate protection against any act of discrimination tending to undermine freedom of association (to unionize) in relation to his job. Such protection must be specially exercised against any act that aims to: (a) condition the permanence in the job to his not joining or to stop being a member of a worker's union; (b) dismiss or harm a person given their being a member of a union or because he participates in union activities.

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- We employ objective methods to set the remuneration rates, and guarantee to every person that the principle of equal remuneration between masculine and feminine labor for a job of equal value shall be implemented.
- We consider, value and favor the differences in needs, interests, behaviors and aspirations of the people with respect to the same and equal rights. We also believe that it is essential to guarantee equity and non-discrimination of people.
- We obey the provisions in matters of the minimum age established in the legislation of the places where projects are carried out, and the international provisions on this subject matter, reason why we use adequate and reliable mechanisms to verify the hiring age.
- We do not admit the work of minors and we specify which tasks are forbidden to be performed by people younger than 18 through internal regulations.
- We work with other companies, sectoral associations, and employer organizations that have a sectoral or territorial focus to approach all the of labor policies guiding criteria, implement the pertinent controls and establish common or joint practices.

To file claims or reports on noncompliance and/or conducts contrary to the guiding criteria, the Company has a Labor Coexistence Committee integrated by representatives of the Company and by the people connected through a work contract. This committee receives and processes the reports filed for an alleged violation of the Code regarding the topics discussed in this section among others, through a procedure established beforehand.

The Committee may be contacted through the following means [*]:

7.5 General aspects regarding human rights

The Company is committed to care for, respect and assert the human rights of each person, whether they work in the company or not. In this regard, it recognizes both the Principles of Human Rights of the United Nations, and the principles of the World Compact, and aligns its policies to them, as exemplified below:

- Fair treatment: the relationships with people are guided by respect, honesty, integrity and impartiality.

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- Respect to individuality: it recognizes that each person is different, and each one is respected for what he is. In this way there will be no discrimination due to sex, race, religion, age, physical aspect, political affiliation, nationality, customs, sexual preference or any other possible situation.
- Health care and promotion of safety: The best labor conditions are provided. They are the ones that meet the highest safety standards in the workplace, without down-playing the importance of the good labor climate that must exist in the work place.
- Personal Development: Fair work is promoted; the commitment of eliminating any kind of forced labor is ratified, as well as not employing minors in the Company or in the Value Chain.
- Combat violence: Good behavior is expected both inside and outside the Company and no violent act is tolerated.
- Responsible information: Accurate, responsible and truthful information is favored, that does not lend itself to misinterpretations. In this manner, it is ensured that People receive conclusive information.

8. DECLARATION OF FUNDS, ANTI CORRUPTION AND ANTI MONEY LAUNDERING

People subject to the scope of this Code must declare, in the forms available for that effect, that their resources originate in lawful activities and that they have no negative record in the domestic or international anti-money laundering prevention lists, and that, as a consequence, they become liable to remain harmless for any damage they could cause as a consequence of this statement.

They also declare and guarantee that they, their shareholders, related parties, directors, managers, employees, subcontractors, people assigned on a mission, or other related parties: (a) know the applicable Law in matters of prevention of corruption, including but not limited to, Law 1474 of 2011 and Law 1778 of 2016, Circular letter 100-0000016 of 2020 issued by the Superintendency of Corporations, and the ones that add to it or amend it, that they understand their purpose and contents, and that they perform their activity abiding by them; (b) That they have not been, are, or are afraid of being included in binding lists (domestic, international, or foreign) of people or entities identified for having connections with activities related to drug trafficking, terrorism, corruption, kidnappings, smuggling, money and asset laundering, financing of terrorism, financing of the proliferation of

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weapons of mass destruction, human trafficking, or management of resources related to these activities, and are not classified as politically exposed persons; (c) That they do not have any investigation against them at present, nor have they been accused or convicted, and that no reasonable evidence or circumstance exist that could represent a risk of their being related, directly or indirectly, to crimes of drug trafficking, terrorism, corruption, kidnapping, contraband, money laundering, financing of terrorism, transnational bribery, human trafficking or arms trafficking, or management of resources related to those activities or their assets and businesses.

Pursuant to the above, being included in the OFAC (Office Of Foreign Assets Control) lists, or in the lists of any other local, foreign or international authority as a suspect of money laundering or corruption activities, or incurring in any of the conducts/prohibitions listed in this section shall be the reason for terminating with cause the relationship or contract that binds them to the Company.

9. ACTIONS DUE TO NONCOMPLIANCE

The Code aims to protect the interests, purposes and objectives of the Company. To do so, those conducts that are considered to be a failure to comply are listed below:

9.1. Failure to comply by people bound by means of a work contract

Any person bound to the Company by means of a work contract is responsible of complying with what is set forth on this Code, withing their specific areas of responsibility and supervision.

During the induction, the area of Human Resources shall disclose the Code for your knowledge and compliance.

The following shall be regarded to be a failure to comply with the Code:

- Omit filing the pertinent reports regarding alleged violations of the Code.
- Performing operations for their own personal, family or third-party benefit, whether harm is caused to the company or not.

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- File a report about a person without grounds or in bath faith to cause harm or to obtain unjustified benefits.
- Fail to comply with the provisions of this Code.

For all legal effects incurring into any of the above mentioned conducts shall constitute a serious offense pursuant to the labor law in effect, and there a disciplinary follow up shall take place which will derives in a disciplinary sanction or in the termination of the contract with cause according to the assessment of the conduct, pursuant to what is foreseen in the Internal Work Regulations and in the labor law.

9.2. Failure to comply by related parties

Being connected to the Company, the related third parties (customers, suppliers, contractors) have the duty to abide by the policies and provisions included in this Code. The following are considered to be a failure to comply by third parties:

- Omit to file the pertinent reports regarding alleged violations of the Code.
- Fail to comply with legal provisions which generate sanctions of any nature to the Company.
- File a report about a person without grounds or in bad faith to cause harm or to obtain unjustified benefits.
- Fail to comply with the provisions of this Code.

Should any of those situations occur, the Company will be able to terminate, unilaterally and in an anticipated manner, the commercial or contractual relationship, as is stated in the contracts, and shall raise the corresponding legal actions.

10. COMPLEMENTARY ASPECTS

10.1 Dissemination of the Code of Ethics and Conduct

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For the effective dissemination and of this Code and for it to be known by individuals and corporations related directly or indirectly to the Company, the Code shall be published through various media, in addition to introducing its contents in the induction and/or training modules that are carried out.

10.2. Arbitration Clause:

Any dispute of any nature that takes place between the Company and related individuals (not bound through a work agreement) regarding aspects or subjects related to this Code and that do not result in legal actions shall be decided by an Arbitration Court composed by three (3) arbitrators who shall be appointed by the parties through mutual agreement, or in its defect, by the Center of Arbitration and Conciliation of the Chamber of Commerce of the pertinent jurisdiction.

Statement of Conduct

As a person connected directly or indirectly with JARDINES DE SAN NICOLAS S.A.S, I must comply with:

- Serving every internal and external stakeholder groups pursuant to principles of equality and opportunity, having for them the maximum respect, cordiality and tolerance.
- Be prudent in the use of language and in the way I behave.
- Speak well about the company and promote it.
- Be respectful with the competition, its products and officers, in such a way that no threat is posed against their good name and reputation.
- Use in a responsible and safe manner, and for the purposes authorized, the information, the systems and the assets of the company.
- As a member of JARDINES DE SAN NICOLAS S.A.S, I recognize that the following conducts are unacceptable:
 - Making decisions that favor family members or friends.
 - Enter into operations with people when there is reasonable evidence that they participate or have participated in criminal and/or unlawful activities.
 - Assault, maltreat or commit any type of degrading, inconsiderate or offensive treatment, or in general any insult to human dignity.

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- Take as their own or commercialize the creations, inventions, software, manuals, discoveries or improvements in the procedures prepared and sponsored by the company during the time when he/she is providing their services to same.
- Disclose confidential information related to the financial statements or profit and loss statements, third person information, or any other data base of the Company, information on technological infrastructure, or in general, any information that could put the company in a position of disadvantage in front of the competition.
- Behave inappropriately in a social event either internal or of a trade association that could compromise the image of the company.
- Promote or facilitate practices to customers, or suppliers or other groups of stakeholders aiming to elude or avoid taxes.
- Promote or carry out religious or political campaigns.
- Promote or carry out raffles, fund raisings, sales or loans with customers, suppliers, employees, or co-workers.
- Carry weapons or explosives of any type inside the company's infrastructure.