



ALEXCAFE S.A.S is committed to the prevention and management of ML/TF/FPADM and C/ST risks, implementing the Self-Control and Comprehensive Risk Management System for Money Laundering, Terrorism Financing, and Financing of the Proliferation of Weapons of Mass Destruction (SAGRILAFT), as well as the Business Transparency and Ethics Program (PTEE) regarding Corruption and Transnational Bribery risks. Oversight of these systems is carried out by a Compliance Officer appointed by the Company.

SAGRILAFT

Circular Externa 100-000016 Diciembre 24 de 2020 de la SuperSociedades (colombian law)

This system is set forth in a manual that contains the general guidelines for identifying, assessing, preventing, and mitigating ML/TF/FPADM Risk and its associated risks. Each stage and component must include clear and applicable policies. The manual guides the conduct of Company personnel regarding the functioning of the system and establishes consequences and sanctions for non-compliance.

Counterparties

ALEXCAFE S.A.S must conduct its business ethically and transparently and must manage ML/TF/FPADM risks in order to prevent them. All its counterparties—employees, clients, suppliers, and contractors—must act in accordance with this guideline; therefore, they are subject to due diligence procedures.

ML/TF/FPADM Risk: This is the possibility of loss or harm that a Company may face due to its susceptibility to being used directly or through its operations as an instrument for Money Laundering and/or the channeling of resources toward terrorist activities or the Financing of the Proliferation of Weapons of Mass Destruction, or when attempting to conceal assets originating from such activities. The contingencies inherent to ML/TF/FPADM materialize through risks such as Contagion Risk, Legal Risk, Operational Risk, and Reputational Risk.

Risk Factors: ALEXCAFE S.A.S. has a risk and opportunity identification matrix through which risks are identified, individualized, segmented, assessed, and controlled in accordance with ML/TF/FPADM risk factors, which constitute the potential causes that generate risk.

Segmentation of factors: counterparties, products, activities, channels, jurisdictions, etc., determined according to the Company's corporate purpose.

Red Flag: events, situations, amounts, indicators, financial ratios, etc., deemed relevant, from which one may infer the potential existence of an abnormal event or particular circumstance that warrants closer analysis. The Compliance Officer shall conduct enhanced due diligence to determine whether it should be classified as unusual or suspicious.

Unusual Operation: an operation whose amount or characteristics do not align with the Company's ordinary economic activity, or which, due to its quantity or nature, falls outside the normal business patterns of a sector, industry, or type of counterparty.

Suspicious Operation: an Unusual Operation that, based on industry practices and customs, cannot be reasonably justified. When an activity progresses from unusual to suspicious, it must be reported to the UIAF by ALEXCAFE S.A.S., together with its Compliance Officer, through a Suspicious Activity Report (SAR/ROS), which does not constitute a formal complaint.

PTEE

Circular Externa 100-000012 agosto 9 de 2021 de la SuperSociedades (colombian law)

The Program is compiled in a manual that includes the specific procedures under the responsibility of the Compliance Officer, aimed at identifying, detecting, preventing, managing, and mitigating Corruption or Transnational Bribery Risks. It includes the risk identification matrix, the red-flag matrix, and the Code of Ethics, which incorporates the Compliance Policies.

Due Diligence

is the process through which the Company adopts measures to gain knowledge of the counterparty, their business, operations, and products, in order to identify the ultimate beneficial owner, determine who the true owner or controller is, and whether such person is a PEP (politically exposed person), through the collection of information and searches in binding lists.

Corruption Risks: the possibility that, through action or omission, the purposes of public administration are diverted or public assets are affected for private benefit.

Transnational Bribery Risks: the possibility that a legal entity, directly or indirectly, gives, offers, or promises an International Public Official sums of money, items of monetary value, or any benefit or advantage in exchange for such official performing, omitting, or delaying any related act.

Compliance policies

1. Policy for the granting and receipt of gifts and invitations
2. Policy regarding travel expenses, meal allowances, lodging, entertainment, and/or travel activities
3. Donations and contributions of any nature
4. Political contributions
5. Policy on compensation and commission payments to contractors and employees for domestic or international business
6. Policy on determining the maximum amount of cash allowed
7. Due diligence measures in the context of mergers, asset purchases, or share acquisitions
8. Policy on information retention

If you become aware of any unusual operation, we encourage you to report it.

Whistleblowing Channel: lineaetica@alexcafe.co

Website: www.alexcafe.co

Corruption and Transnational Bribery Reporting Channel – www.supersociedades.gov.co