	<b>AGRICOLA HIMALAYA S.A</b>	CÓDIGO: MADM-007
	CLASE DE DOCUMENTO: MANUAL	FECHA DE VIGENCIA: 2026-02-06
	TÍTULO: Manual PTEE	VERSIÓN: 002

## **AGRICOLA HIMALAYA SA**


### **CHAPTER 13 OF THE PTEE MANUAL**

#### **Transparency and Business Ethics Program Policies**

Agrícola Himalaya, S.A., is committed to comply with the regulations and laws regarding Transnational Corruption and Bribery, with the purpose of contributing to the fulfillment of the purposes of the State, complying with applicable laws, and protecting its national and international image and reputation, promoting ethical and transparent conduct with its stakeholders, fostering integrity and a culture of legality under the philosophy of Zero Tolerance for any conduct that may be considered bribery or that may, in any other way, be considered corrupt.

The provisions of this policy and manual are mandatory for all stakeholders within the Organization and constitute rules of conduct that may not be violated under any circumstances.

- The Organization will take steps to disseminate the Anti-Corruption Policy, providing the Compliance Officer with the necessary financial, human, and technological resources.
- The policies, procedures, methodologies, measurement criteria, and rating scales of the program will be reviewed and/or updated annually to ensure the program remains current with new types of corruption.
- When the Organization enters new markets or offers new products, the Compliance Committee, together with the Compliance Officer, must assess the associated risks of corruption and bribery and document the analysis performed.
- Company employees must refrain from accepting privileges, gifts, or gratuities. This is without prejudice to the necessary actions to ascertain the services offered by third parties or special circumstances that imply the acceptance of invitations or recognitions, which will be reported to the Compliance Officer and the Disciplinary Committee.
- Employees must refrain from offering or carrying out actions intended to influence the actions of other employees or other stakeholders. The provisions of the Code of Ethics for the prevention of conflicts of interest will apply in this regard.


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- Employees must also report any circumstance that comes to their attention, is not protected by legal confidentiality, and may and would affect the reputation of the Organization or its brands, or that the Company should reasonably know about to fulfill its corporate purpose.
- The Organization will accept, where applicable, ethical management agreements or pacts to prevent bribery or corruption and will establish mechanisms it deems appropriate to monitor compliance with such agreements.
- The company will apply the ethical principles set forth in this document and fully comply with the disqualifications and incompatibilities established in the Code of Ethics and the law, to prevent influence peddling and conflicts of interest.
- The selection of proposals for the acquisition of goods and services will be carried out taking into account objective, transparent, effective, and efficient criteria, complying with the established procurement procedure and ensuring approval from the corresponding level of corporate governance.
- The Company will only conduct international transactions with third parties or potential contractors that are not linked to transnational bribery.
- No undue influence derived from one's position, office, or friendship will be used with respect to a third party, whether this is a client, supplier, consultant or any other third party, from the public or private sector, to in any way benefit him or seek a benefit for the Company
- The Organization shall refrain from giving, promising, or offering to any foreign third party, directly or indirectly, for its own benefit or that of the Company, any sum of money, object of pecuniary value, or other benefit or advantage, in order for that third party to perform, omit, or delay any act related to the business relationship or international transaction.
- The Compliance Officer shall be responsible for keeping and maintaining the supporting documentation for the Transparency and Business Ethics Program for a minimum period of five (5) years.

## **CHAPTER 10 OF THE PTEE MANUAL**

### **Due Diligence**

Given that one of the main instruments for preventing and controlling the risks of transnational corruption and bribery is the application of due diligence measures, the Organization adopts reasonable measures with a risk-based approach, in such a way as to identify the counterparties that interact in the different processes, adhering to the minimum measures required by the Superintendency of Companies and a periodic

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review of the legal, accounting, and financial aspects related to the international or national business or transactions carried out.

The following activities are considered within proper diligence:

- Completion of the counterparty registration form, including: clients, suppliers/creditors, and employees.
- Verification of documents submitted by the counterparty.
- Validation against binding lists of individuals linked to the counterparty, as well as the ultimate beneficial owner.
- Validation of reputation and relationships with third parties.
- Validation of information regarding the purpose and nature of the intended business relationship before initiating it.
- Monitoring to ensure that transactions or operations are consistent with the knowledge of the counterparty, its business activities, and the risk profile it represents for the Organization.
- Verification of financial statements.
- Verification that contracts include the Anti-Corruption Clause and SAGRILAFT/FPADM regulations.
- Verification that commercial agreements with contractors and public entities are formalized through contracts.