

**CODE OF ETHICS AND CONDUCT
VIAPPIANI DE COLOMBIA S.A.S.**

I. PRESENTATION

VIAPPIANI DE COLOMBIA S.A.S., who carries out printing and graphic arts activities, advances in a challenging and innovative growth and consolidation process that requires decision-making based on its values and ethics, which is why it has a compendium of standards that govern the conduct of the company, and establish the principles that must govern the behavior of all employees, officials and people who make our work possible, based on honesty, respect and transparency; Generating confidence to all its interest groups.

The commitments that each of us assume as work objectives with our company, with our colleagues, with our family and with our community emerge from the values that govern our organization, and that materialize in the day-to-day work. Each value is present and comes alive in our relationships and daily performances.

In order to ensure your knowledge, understanding and the importance of complying with this Code of Ethics and Conduct (hereinafter the “Code”), it will be presented to all employees and other personnel linked to the company (hereinafter the “Collaborators”). The values and principles of the company are reflected in it, and we hope that each one of us who are part of it will be responsible for it both personally and in the activities we perform.

The rules of ethics and conduct contained in this Code do not deny others not expressed in it, and that should govern the competent and dignified business year expressed in the Internal Work Rules and in the Induction Manual, in the Employment Contract and in the Information Technology Policies - IT.

The following Code has the objective to present a framework of reference that covers the philosophy and corporate values through a guided criterion for performance and decision making as well as regulating the conduct of all employees and collaborators of **VIAPPIANI DE COLOMBIA S.A.S** (hereinafter the “Company”).

II. INDUCTION SAGRILAF – PTEE

This Code is framed in the policies of the risk self-management systems for money laundering, financing of terrorism and proliferation of weapons of mass destruction – determined according to Colombian laws as – SAGRILAF and transparency and business ethics policies determined according to Colombian laws as – PTEE that seek to prevent the risks of bribery national and international public or private and corruption national and international public or private, established in the company for which the following definitions must be taken into account:

Money Laundering: Trying to give the appearance of legality to money from illicit activities.

Financing of Terrorism: Crime committed by those people who finance acts of terrorism, terrorists and/or terrorist organizations, in accordance with the provisions of the Colombian Penal Code in article 345.

Financing of the Proliferation of Weapons of Mass Destruction: Any act that provides funds or uses financial services, in whole or in part, for the manufacture, acquisition, possession, development, export, transfer of material, fractionation, transportation, transfer, deposit or dual use for illegitimate purposes in contravention of national laws or international obligations, where the latter is applicable.

Corruption: All conduct aimed at a Company or personnel linked to it benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against the administration or public assets, in the commission of conduct of Transnational Bribery or acts of private corruption.

Bribery: Conduct aimed at a Company through one or more: (i) employees, (ii) contractors, (iii) administrators, or (iv) associates, its own or any subordinate legal person, to give, offer, or promise, to a foreign or national public or private servant, directly or indirectly: (i) sums of money, (ii) any object of pecuniary value or (iii) other benefit or utility, in exchange for the foreign or private public servant; performs, omits, or delays any act related to the exercise of its functions and in relation to a business or international transaction

For this purpose, the following minimum responsibilities must be met within the framework of the aforementioned programs:

Responsibility of all Collaborators:

- a. Know the SAGRILAF and PTEE systems.
- b. Identify risks and determine applicable controls.
- c. Report suspicious, unusual or attempted operations that you detect to your Bosses and the Compliance Officer.
- d. Refrain from informing risk sources of the causes that gave rise to the implemented control that has been the subject of internal analysis and/or reporting to the UIAF.
- e. Keep confidentiality.
- f. Comply with the exclusivity agreement agreed in the employment contract, which implies that, if you wish to establish an employment, commercial, business, shareholding, contractor or other relationship as an employee, you must submit a request to Human Resources (HR) indicating in detail the activity or contract in question, at least ten (10) business days prior to the start of this activity.
- g. The others that are specific to some processes, especially those related to the commercial, purchasing, financial and human management areas, related to the knowledge of contractor suppliers, clients, workers or shareholders and in general any counterparty.

Obligation to report unusual and suspicious operations:

- a. **Unusual Operations:** It is the operation whose amount or characteristics are not related to the ordinary or normal economic activity of VIAPPANI or, which due to its number, quantity or characteristics does not fall within the normal guidelines or ordinary business practices in a sector, in an industry or with a supplier, contractor, client, worker or shareholder and in general any counterparty.
- b. **Suspicious operations:** is the unusual operation that, furthermore, in accordance with the uses and customs of the activity in question, could not be reasonably justified. This type of operations includes attempted or rejected operations that contain characteristics that give them characteristics that make them suspicious.

These operations must be reported to the ethics line designated by the company or to the Compliance Officer by email: oficialdecumplimiento@viappiani.com

The Compliance Officer is the person designated by the Company's Senior Management to ensure the correct functioning and implementation of the SAGRILAF AND PTEE programs.

III. MISSION, VISION AND CORPORATE VALUES

MISSION: We are a leading company in high value-added printing, highly committed to brand value, providing printing solutions and driving the success of our clients.

VISION: Being the best and most trusted strategic packaging printing partner in Colombia and LATAM. Standing out by our speed to market, technology, sustainability, innovation and reliability.

CORPORATE VALUES: The Company works firmly in building a “weareone” culture – “we are one”, in which the values, as pillars that affirm its corporate identity, serve as a guide to achieve the success of the organization.

The defined corporate values identify what you want to be and do, support your trust and credibility, your behavior and the way you want to be recognized.

In this sense, the Company has defined the following values:

Valor	Definición
Responsibility	We comply with the commitments and duties assigned, we assume the consequences of our actions. We are dedicated and persistent in achieving the company's goals and objectives.
Empathy	We understand empathy as a key aspect when communicating and relating to others. We are convinced that diversity and inclusion at work positively impacts the work environment and productivity.
Humility	We recognize our own limitations, we accept our mistakes and we are willing to constantly learn and grow.
Gratitude	We recognize and appreciate the benefits and favors received from others and from our company. We are aware that "It is not happiness that makes us grateful; it is gratitude that makes us happy."
Integrity	We act in a manner consistent with personal and business principles and values.
Loyalty	We understand loyalty as the commitment and fidelity to the company that goes beyond codes of conduct, policies and regulations.
Justice	We act equitably and treat all stakeholders fairly and impartially.
Passion	We understand passion as the engine that drives us to enjoy our work with positive energy, motivation, enthusiasm and joy, giving our best.

What makes its Collaborators what is called Being Integrity; That is, that person who contributes with their actions to the construction of an honest company, oriented towards excellence, innovation, flexibility, leadership and competitiveness.

IV. SPECIAL COMMITMENTS

- a) The Company promotes equal treatment, both in its selection and hiring processes and in providing adequate working conditions. No discriminatory treatment based on gender, race, color, nationality, social origin, age, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition of its employees is tolerated.
- b) The Company promotes a work climate based on respect and offers its workers and contractors a safe environment in which the risks that threaten their safety and health are duly managed and internalized by each of its employees, as well as requiring its suppliers and contractors to comply with the legal requirements regarding working conditions and occupational health.
- c) Cordiality and punctuality must be our symbol of respect for others.
- d) The Company promotes a balance between work responsibilities and personal and family life.
- e) The Company is interested in the safety and health at work of its employees and contractors, in the care and conservation of the environment, as well as in the quality of its products.



- f) It also promotes a work environment where there is no place for violence, physical, sexual, psychological or moral harassment or any other type of abuse of authority or other conduct that generates an intimidating or offensive environment for the personal rights of its Collaborators.
- g) Collaborators represent the Company at all times, and therefore must always strive to maintain an adequate personal presentation and reflect an impeccable image, avoiding any work or personal conduct that may deteriorate the good name and reputation of the Company.
- h) The Company rejects any type of fraud committed by its Collaborators. Consequently, the Company has implemented awareness and prevention programs against the materialization of possible frauds that could put at risk its reputation and the fulfillment of its legal obligations.
- i) The Company is also forbidden to give or receive special loans, receive commissions or economic aid from clients or suppliers or accept donations of any kind.
- j) The Company respects the freedom of association. In this sense, it commits itself not to encourage or carry out intimidating conducts that restrict the right of association.
- k) The Company does not employ forced or involuntary labor, does not permit or promote the development of forced labor that threatens the health and safety of any of its employees, and does not support or promote child labor in any of its activities.
- l) The Company provides its workers with the elements, resources and means required to carry out the work activities and the adequate performance of the processes, according to the needs of the job. Collaborators commit themselves to use the goods, facilities and resources they have to fulfill their purposes, avoiding that they are used directly or indirectly for their own or for third parties' benefit, or that they serve to propitiate actions that can cause damages.

These commitments imply, among other things:

- Protecting and caring for the Company's assets that are available or accessible, which must be used in accordance with the purpose of the assigned functions.
 - To protect the computer systems, taking extreme security measures.
 - Use natural resources rationally and protect the environment in the performance of its functions.
- m) The Company does not participate directly or indirectly in any of the following activities: (i) illegal harvesting or trade in illegal wood or forest products; (ii) violation of traditional and human rights in forestry operations; (iii) destruction of high conservation values in forestry operations; (iv) significant conversion of forests to plantations or non-forest uses; (v) introduction of genetically modified organisms in forestry operations; (vi) violation of any of the fundamental Conventions of the ILO as defined in the ILO Declaration on Fundamental Principles and Rights at Work.

V. FORBIDDEN CONDUCTS

Company employees may not engage in any of the following conducts, either on or off company facilities, as long as they maintain a contractual relationship with the company

- i. Authorize or execute, without being competent, operations that affect the interests of the Company;
- ii. Withhold money or cash checks received for the Company.
- iii. Take advantage of the Company's goodwill or the work entrusted by the Company to undertake, support or credit particular businesses or personal commercial activities.
- iv. Submitting fictitious expense accounts, or reporting as completed tasks not performed.
- v. Any attitude in the commercial, personal, labor or social relations commitments that may affect in a harmful way the reputation or the fulfillment of the legal obligations or the corporate purpose of the Company.



- vi. To be linked with competing companies while maintaining an employment relationship with the Company, and in case of being hired by companies of the sector after the termination of the employment contract signed with the Company, discoveries, scientific inventions, processes, industrial applications, sales strategies, which have come to their knowledge due to their position, trade or profession, and which must remain in reserve, as well as those whose disclosure may cause damages to the Company, may not be disclosed or divulged.
- vii. To give, promise or offer to a national or foreign public server, for the benefit of the latter or a third party, directly or indirectly, sums of money, any object of pecuniary value or other benefit or utility in exchange for the latter carrying out, omitting or delaying any act related to the exercise of its functions and in relation to a national or international business or transaction.

VI. HANDLING OF RESERVED INFORMATION AND OWNERSHIP OF INFORMATION

- The Company's employees must treat the personal data for which the Company is responsible, in accordance with the Personal Data Treatment Policies, and with the internal Habeas Data process, and in compliance with the provisions of Law 1581 of 2012, Decree 1377 of 2013 and any other complementary laws.
- The Company will ensure the confidentiality of its clients' information, undertaking not to disclose it to third parties, except with the client's consent or in compliance with a legal obligation or an administrative order and, in such case, immediately notifying the owner of the reserved information upon receipt of the legal or administrative order.
- Company employees recognize that all information, including, but not limited to, written, pictorial, model, or oral disclosures known to them by or because of their work, is owned or may become the sole property of the Company. Accordingly, employees recognize and agree to keep such information in strict confidence at all times and not to use or disclose it to any person, company or entity without obtaining prior written consent from the Company. When uncertain about the possibility of disclosing certain information to certain individuals, employees should expressly consult with their immediate supervisor or the Company's manager, so that the questions can be clarified and, if necessary, disclosure authorized in writing.

VII. CONFLICTS OF INTEREST

The conflict of interest arises when, due to their functions, the Collaborator, when making a decision, carrying out or omitting an action, must choose between their personal interest and the one of the Company, customer or supplier, generating with such decision, action or omission, an improper benefit that they would not receive otherwise.

This type of conflict is contrary to the legal, contractual, statutory or ethical duties of the Company. For this conflict to occur, it is not necessary that the interests of the Company and those of the Collaborator are opposed, it is enough that they coexist.

The personal interest is that matter that affects a Collaborator or a person related to him.

No Collaborator shall participate in agreements or negotiations in which he/she is involved in a conflict of interest; the same shall apply to his/her relatives, up to the second degree of consanguinity and first civil degree.

In the event of a conflict of interest, Collaborators actions must be governed by the following principles:

- **Loyalty:** they must act at all times with loyalty to the Company, regardless of their own or others' interests.
- **Abstention:** they must abstain from interfering or influence the decision making that may affect the Company, or the persons or entities with whom there is a conflict.



- **Confidentiality:** those who find themselves in a situation of conflict of interest must abstain from accessing or disclosing information classified as confidential that could affect the conflict.
- **Information:** Collaborators involved in conflicts of interest must inform the Company, or their immediate superior, about these, by means of a written document.

In the event of a conflict of interest, the Company has established the following guidelines for its management

- a. Every Collaborator of the Company must declare himself/herself unable to act in any matter when he/she has a particular and direct interest in the regulation, management, control or decision, or his/her spouse, partner or permanent partner, or some of his/her relatives within the fourth degree of consanguinity, second degree of affinity or first civil degree, or his/her partner or partners, or through any third party in fact or in law.
- b. In the event of a conflict of interest, the Collaborator must declare himself/herself disqualified by reporting such situation to his/her superior, who must make a report of such situation to the Company's Community Committee, which will take the measures it considers pertinent in each case.
- c. It is prohibited to carry out political or religious proselytism taking advantage of your position, position or relations with the Company; likewise, no economic resources may be engaged to finance political campaigns.
- d. Privileged or confidential information may not be misused for personal gain or for the benefit of others.

VII. ADDITIONAL COMMITMENTS

The Company's Collaborators are committed to:

- i. Promote compliance with this Code by giving a good example, with each person's behavior being a model of what it means to act with responsibility, integrity and respect.
- ii. Ensure that the entire work team knows, understands and applies this Code.
- iii. To be willing that in case of knowledge of a fact that deserves a denunciation or ethical dilemma, the immediate boss or the competent authority, if applicable, is consulted initially.
- iv. Ensure that also contractors and suppliers know, understand and act in accordance with the principles and values set out in this Code.
- v. Make the right decisions and act with objectivity, loyalty, justice, honesty, rectitude and transparency.
- vi. Act in a manner consistent with the Company's values and the provisions of this Code.

VIII. SUPERVISION AND SANCTIONS

The Company and all its Collaborators shall ensure effective compliance with this Code and shall sanction non-compliance with the provisions herein, as provided in the Internal Labor Regulations and the Substantive Labor Code, prior to compliance with the disciplinary procedure established by the Company, and respecting the due process and the right to defense.

Compliance with the provisions of this Code shall be supervised by the Manager and the Board of Directors. In case of non-compliance with the provisions herein, the instance(s) defined internally shall be informed for the procedures under their competence and to take the corrective measures regarding the non-compliance.

For all necessary purposes, the Company has a suggestion box, a Community Committee to deal with complaints and claims and the following Ethics Line: colombia@viappiani.com

COMPANY

EMPLOYEE

11/06/2024