



Non-Retaliation Policy by Reports or Complaints

1. INTRODUCTION

One of the structural pillars of a strengthened Anti-Corruption Program is the whistleblowing channel, which, in addition to being a preventive tool, makes it possible to identify irregularities and situations that go against corporate ethical principles and values.

The company, driven to adopt international standards and good practices, has a whistleblowing channel managed by an independent and specialized third party, which guarantees absolute confidentiality, providing confidentiality and the possibility of anonymity of the person making the report. In this way, it promotes and strengthens its actions aimed at ensuring that no person who makes a report or complaint in good faith is subject to retaliation or sanctions, for the sole fact of having denounced.

2. OBJECTIVE

The purpose of this Policy is to establish general principles and rules of action that guide and adhere to a culture of reporting and denunciation within the company and the protection of those who make a report and/or denunciation in good faith, as well as the actions that the company may take in the event that it is identified and proven that a person has been the object of any retaliation.

3. REPORTING CHANNELS

The following are the company's reporting channels:

- Transparency Line 018000-522526
- Email: etica@grupo-exito.com
- Web ethics form available on the employees' Corporate Intranet and on the corporate website.

4. SCOPE

This policy applies to Almacenes Éxito S.A. and national subsidiaries.

5. REPORTING TYPOLOGIES

Below are the typologies or situations that can be reported through the different reporting channels:

- **Workplace Harassment:** persistent and demonstrable conduct, exercised on an employee or by an employer, an immediate or intermediate hierarchical superior, a co-worker or a subordinate, aimed at instilling fear, intimidation, terror and anguish, causing harm at work, generating demotivation at work, or inducing resignation from work.
- **Concussion:** it is the ability of a public servant to influence an employee or any other counterpart who has ties to the company, abusing his or her position or functions, so that he or she delivers or promises money or any other benefit.
- **Conflict of interest:** any situation in which the interests of an employee, who has a shareholding, administrator of the Company, its subsidiaries, subordinates or Related Parties, its strategic allies or external audit, or any third party related to them, conflict with the interests of the Company, putting at risk objectivity and independence in decision-making or in the exercise of their functions.
- **Environmental pollution:** reporting activities that affect the environment, the ecosystem and the community, such as: air pollution, noise pollution, visual pollution, road safety, improper waste management, water pollution.
- **Complaint:** Consists of the communication of any irregularity or illegal action addressed to judicial or administrative authorities external to the organization.
- **Fraud:** obtaining illicit advantage for oneself or for a third party, to the detriment of the Company, by inducing or keeping it in error by means of artifice or deception.
- **Extortion:** forcing another to do, tolerate, or omit something, through the use of violence or intimidation, for the purpose of obtaining illicit advantage or any illicit utility or benefit, for oneself or for a third party.
- **Falsification of document:** lack of authenticity or veracity in a document, falsehood in the certification of facts for evidentiary purposes or to generate trust in society.
- **Leakage or improper use of information:** use for one's own benefit or that of third parties, information that has not been disclosed to the market, as well as any information that, in accordance with current regulations, if disclosed, would cause damage to the Company.
- **Acts against the good treatment of employees:** internal conduct that violates the respect, environment of equity, health, safety, dignity, reputation and integrity of employees.
- **Theft:** seizing another person's movable property for the purpose of obtaining profit for oneself or another person.
- **Failure to comply with internal controls:** an employee who deliberately omits compliance with rules, policies, instructions, guidelines, procedures and, in general, all types of controls defined by

the Company in such a way that this causes harm to the interests of the Company. This conduct will also be incurred by anyone who, during the execution of a process, detects failures or risks that may easily produce or lead to fraud or the materialization of other types of risks and fails to report these failures.

- **Money laundering, financing of terrorism, and financing and proliferation of weapons of mass destruction:** a modality through which criminal organizations seek to give the appearance of legality to resources originating from their illicit activities.
- **Embezzlement of assets:** disposing of the company's assets or those for which it is responsible in the exercise of its functions, for one's own benefit or that of third parties, causing patrimonial detriment.
- **Fraudulent manipulation of financial statements:** deliberate production, alteration or suppression of records, made in such a way as to distort the financial statements or indicators in any way.
- **Retaliation or Retaliation:** any act that may cause a negative impact on the person who activates the reporting channel by reporting a relevant or irregular situation.
- **Report:** Consists of the communication of any event, incident or circumstance that occurred or exists within the organization that, (i) is carried out through the channels established for such purpose, and (ii) that is directly or indirectly associated with the behaviors or facts that go against the established guidelines.
- **Bribery - private corruption:** offering gifts, loans, fees, or any other type of benefit, to any person in the private sector, as an inducement to perform a dishonest or illegal act.
- **Bribery - public corruption:** offering gifts, loans, fees, or any other type of benefit, to any person involving the public sector, as an inducement to perform a dishonest or illegal act.
- **Transnational Bribery:** the act by virtue of which, a legal entity, through its employees, administrators, associates, contractors or subordinate companies, gives, offers or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for said public servant performing, omits or delays any act related to its functions and in connection with an international business or transaction.
- **Influence Peddling:** the public servant who improperly uses, for his or her own benefit or that of a third party, influences derived from the exercise of the position or function, in order to obtain any benefit from a public servant in a matter that the latter is aware of or should know.
- **Transactions with related parties that are not in market conditions:** transactions that are carried out with third parties, with which there are links, relationships or conditions that directly or

indirectly and in a significant way, cause an effect on the result and financial situation of the Company; and under conditions different from those that would be carried out with other parties existing in the market, lacking the same relationship; violating equal treatment and information between stakeholders.

6. REPORTING GUIDELINES & STANDARDS

6.1 Reporting Responsibility

Almacenes Éxito S.A. has the responsibility to promote among its shareholders, administrators, directors, collaborators, customers, suppliers, allies, advisors; and other third parties with whom the Company has any link, the highest ethical conduct, and undertake to report all irregular conduct that goes against the rules, policies and procedures that the Company has developed, including and not limited to the conducts associated with the typologies mentioned in Chapter 5, as well as those situations that go against corporate values and principles.

Reports made through the reporting channels meet the following considerations:

- ✓ **Good Faith:** Persons who make reports or denunciations must guarantee that they are acting in good faith and that they are providing sufficient elements that allow them to trust that the information provided is true and that it gives indications that there is indeed some type of violation of the Company's policies and regulations.
- ✓ **Confidentiality of the person making the report:** when the person making the report requests it, their identity must be handled with absolute reserve and confidentiality.
- ✓ **Confidentiality of the complaint:** the person responsible for evaluating the reports received through the reporting channels must undertake to maintain strict confidentiality and keep the processes confidential.

6.2 Non-retaliation

Any person or third party who reports information in good faith will not be the victim of harassment, retaliation, or any other form of retaliation.

6.2.1 Measures against retaliation or reprisals

In the event of non-compliance with the above, the Company may take the corresponding actions against the person or third party who retaliates or retaliates in accordance with the applicable regulations, such as Internal Work Regulations, Transparency Program, Code

of Ethics and Conduct, Supplier Manual, and other policies and procedures developed by the company.

6.3 False and Malicious Reports:

When it is established that an employee has made a complaint acting in bad faith, alleging false or unfounded facts, the Company may take the corresponding actions in accordance with the applicable regulations and the Internal Work Regulations, in the same way, this situation may be reported through the reporting channels so that the corresponding investigations can be carried out.

7. RELATED DOCUMENTS

- Transparency Program
- Code of Ethics and Conduct
- Procedure for Management and Investigation of Cases Transparency Line