

POLICY

ON WHISTLEBLOWING AND NON-RETALIATION

We are aware of the importance of the Ethics Line as a tool for the prevention of irregularities. Therefore, the anonymity, confidentiality and security of the people who report are guaranteed, and the information received will be kept strictly confidential throughout the process, to avoid risks or reprisals against the reporters. Therefore, the following principles and duties are established.

I. **Duty to report**

Employees of the **Carlos Sarmiento L. & Cia. Ingenio Sancarlos S.A** at all levels have a responsibility to the company to report irregular conduct that goes against the provisions of the Codes of the group companies, including behavior such as misuse of resources, conflicts of interest, disclosure of confidential information, money laundering, and situations of corruption, among others.

II. **Good faith**

Those who report to the Ethics Line undertake to act in good faith and to have reason to believe that the information provided is true and that it indicates a violation of the policies and regulations of the **Carlos Sarmiento L. & Cia. Ingenio Sancarlos S.A**

III. **False or malicious reports**

Any report in which the information provided is found to have been manipulated to misinform, or in which it is determined that the information was provided knowing that it was false, will be considered a serious disciplinary offense by the person making the report.

IV. **Confidentiality**

The identity of the person reporting to the Ethics Line will be managed confidentially in cases where the whistleblower requests it, and investigations will be conducted discreetly so as not to reveal the details of the source. However, this confidentiality policy will not apply to situations where bad faith is determined in the report.

V. **Non-retaliation**

Anyone who reports information in good faith shall not be the victim of harassment, retaliation, or any other form of mistreatment. In the event of a breach of the above guidelines, the person acting against the whistleblower will be subject to disciplinary investigations and action will be taken in accordance with the provisions of the Substantive Labor Code.

This update of the Whistleblowing and Non-Retaliation policy is approved by the Board of Directors of **Carlos Sarmiento L. & Cia. Ingenio Sancarlos S.A.**, at its ordinary meeting held on **October 18, 2023, Minutes No. 412.**