

1. OBJECTIVE

Establish guidelines for managing environmental, social, and governance issues throughout the company.

2. SCOPE

This policy applies to Grupo Éxito and its subsidiaries.

3. DEFINITIONS

- **Climate Change:** This is understood as a change in climate attributed directly or indirectly to human activity that alters the composition of the global atmosphere and adds to the natural variability of climate observed over comparable time periods.
- **Direct purchase:** Purchase made from suppliers that produce at least one of the goods purchased by the company. As far as possible, small farmers and micro and small businesses will be prioritized.
- **Local purchase:** Purchase of products from suppliers within the national territory.
- **Communities:** Individuals and groups, natural or legal, who live and work in the areas where the company has operations.
- **Chronic malnutrition:** “Chronic malnutrition or stunted growth is a multi-causal condition that alters the physical and cognitive development of children in early childhood (0 to 5 years of age), with irreversible effects.” Fundación Éxito, 2015.
- **ESG:** An approach that integrates environmental, social, and governance criteria into business management to promote sustainable development, risk mitigation, and long-term value creation.
- **Corporate Governance:** “It is the set of rules, principles, and procedures that regulate the structure and functioning of a company's governing bodies. Specifically, it establishes the relationships between the board of directors, the board of trustees, the shareholders, and other stakeholders, and stipulates the rules governing the company's decision-making process for value creation.”
- **Stakeholders:** These are all those individuals or groups of individuals who have an interest in the Company or who could be impacted by the development of its business activities. Likewise, stakeholders are considered to be those individuals who, without having a direct interest in the Company, may affect the fulfillment of its objectives. Therefore, these are groups of individuals who may have an impact on the Company's sustainability. Stakeholders include, among others, shareholders, investors, employees, suppliers, customers, opinion leaders, authorities, and the community at large.
- **Materiality:** Principle by which the most relevant issues for sustainability are identified and prioritized, considering both the impacts that the organization generates on society and the environment.
- **Sustainable Development Goals:** The Sustainable Development Goals (SDGs) are the basic principles that set the agenda for 2030, proposing targets to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity. These principles establish global objectives, targets, and indicators that were adopted by 195 United Nations Member States with the aim of achieving a world without poverty, where the environment is protected and where all people enjoy peace and a prosperous life.

4. POLICIES

4.1 General:

At Grupo Éxito, we are inspired to build a supportive, responsible, and transparent country based on lasting relationships, where we care for people and the planet. We want to contribute to Colombia's growth and well-being. In this regard, we recognize the social and environmental impact of our operations in the communities where we operate and our responsibility to contribute to a more prosperous country.

To integrate this vision into all our actions, at Grupo Éxito we have incorporated the pillar “Our people and sustainability” into our corporate strategy as one of the five pillars that guide our management.



This pillar integrates the three fundamental components of the ESG approach: Environmental, Social, and Governance—and establishes the objectives and guidelines that ensure a sustainable impact on our stakeholders, including shareholders, investors, employees, suppliers, customers, opinion leaders, authorities, and the community at large.



Our sustainability strategy is based on a materiality analysis that we carry out periodically. This analysis allows us to identify the most relevant ESG issues, considering both their impact on society and the environment and their influence on business performance and resilience, as well as the significant impacts we generate in these areas. Details of this exercise can be found in our Materiality Analysis Procedure.

4.2 Description

Environmental Affairs

Fronts	Actions
We promote the circular economy	We promote the circular economy.
	We encourage recycling in our operations.
	We prevent and mitigate food waste
	We manage our containers and packaging under the principle of REP (Extended Producer Responsibility).
We act in front of to climate change	We implement energy efficiency projects and promote the use of clean sources
	We promote efficiency and sustainable use of fuels in our logistics
	We manage our carbon emissions and assess climate risks and opportunities according to the TCFD (Task Force on Climate Related Financial Disclosures) approach.
We promote buenas Production Practices and sustainable trade	We carry out environmental, social and quality audits of our own brand suppliers
	We develop and strengthen our suppliers through training, training and continuous support processes
	We implement traceability measures for the origin of our products, verifying social and environmental criteria
	We offer products with animal welfare criteria
We educate and mobilize	We educate and mobilize our stakeholders towards environmental protection

Social Affairs

Fronts	Actions
Through the Éxito Foundation we work for the eradication of chronic child malnutrition and the mental health of mothers and caregivers.	We contribute to the eradication of chronic malnutrition in children under 5 years of age.
	We offer nutritional care through the delivery of food packages that add to comprehensive early childhood care.
	We promote the mental health of mothers and caregivers in early childhood, with our Living Fully program.
	We mobilize resources and generate strategic alliances that allow us to scale our impact.
	We generate government alliances to influence public policy on comprehensive early childhood care.
	We cultivate opportunities by boosting local food production, strengthening food security, and creating sources of income for families.
	We promote social mobilization around breastfeeding - #Lactatón.
We care, we recognize and we promote Our People	We promote the internal mobility and professional growth of our employees.
	We provide benefits to our employees, in alliance with the Presente Employee Fund, that dignify their lives and promote their integral development and that of their families in areas such as health, education, housing, recreation and more.
	We promote continuous training and the development of their skills.
	We promote their physical and mental health.
We Cultivate Opportunities hand in hand with our Suppliers	We promote national development through the local purchase of fresh products.
	Through direct purchases from associations, foundations and cooperatives, we reduce intermediaries and facilitate access to fair payment and in short terms.
	We promote productive development and economic inclusion in rural areas affected by the conflict, through the PaisSana country brand and other alliances.
	We promote healthy lifestyle habits in our customers and evaluate and develop products to offer them options with a better nutritional profile.
We produce and Market Conscious Fashion	We energize the Colombian textile sector by promoting local purchasing and production, developing our collections hand in hand with national talent.
	We generate employment opportunities, especially for women, through clothing workshops located in different regions of the country.
	We facilitate Colombians' access to fashion garments and designer collections.
	We strengthen the textile value chain by developing the technical and operational capabilities of our suppliers.

Governance Matters

Fronts	Actions
We are guided by good corporate governance practices	Aligning ourselves with the Company's regulatory and strategic frameworks.
	We promote equal treatment of all our shareholders.
We promote a culture of integrity	We act ethically, transparently and honestly. We do the right thing even when no one is watching.
	Through our Transparency Program, we establish a framework of conduct that includes business ethics, AML/CFT prevention, and personal data protection.
We manage risks and opportunities	We manage risks and opportunities holistically, including those related to environmental, social and climate issues, in order to strengthen business continuity, organizational resilience and long-term sustainability.
We generate trust and value	We interact transparently and closely with our stakeholders.
	We are the good neighbor of Colombians by building respectful and responsible relationships with the communities where we operate.

4.3 Sustainability and monitoring indicators

We monitor our sustainability management through indicators aligned with our strategy, which allow us to monitor progress and guide decision-making. The definition, scope and methodology of these indicators are detailed in the Indicator *Fact Sheets document*. We periodically review these instruments to ensure their relevance and usefulness in management.

4.4 Collaborative work

Our Communications, Reputation and Sustainability Department is responsible for energizing the sustainability management model, coordinating periodic meetings that allow monitoring the challenges previously described, facilitating decision-making and the implementation and monitoring of initiatives.

The teams responsible for managing and achieving the objectives are organized by each of the ESG pillars:



4.5 Transparency, voluntary and regulatory reporting

We are committed to transparency and accountability to our stakeholders. That's why we share regular updates on our sustainability results, progress and initiatives, through both voluntary and regulatory reports. The details

of our mandatory reporting are documented in the *ESG Reporting Instructions*. In addition, we promote the participation of our stakeholders, enabling channels to receive comments, suggestions and concerns about our sustainable management and its impacts.

4.6 Stakeholder Relationship Management

We recognize the importance of building transparent, participatory, and trusting relationships with our stakeholders, including shareholders, investors, employees, suppliers, customers, opinion leaders, authorities, and the community at large. To this end, we have various communication and participation channels, such as surveys, collaborative spaces, hotlines, digital platforms, social networks and public reports, which allow us to collect expectations, promote dialogue and strengthen our sustainable management.

4.7 Continuous improvement

We recognize the importance of continuous improvement, which is why we regularly review our Sustainability Policy to ensure its relevance and alignment with our strategic, regulatory and operational context.

We update this policy when we identify significant changes in our internal or external environment, or when the results of the materiality analysis and consultation with our stakeholders require it. This analysis is carried out with a periodicity defined by our strategy – generally between two and three years – which allows us to integrate in a timely manner the emerging expectations and priorities of our stakeholders, as well as the risks and opportunities in sustainability.