

Code of Conduct



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Letter from the Chairman and the Board of Directors

The ongoing success of Cono Group can only be achieved if we operate our business responsibly and ethically, and do all we can to maintain the trust of our stakeholders.

Our Code of Conduct (“the Code”, “our Code”) sets out the guidelines as to how we conduct ourselves individually and as a Company in an ethical and upright manner. The Code details the laws, regulations, standards, policies and Directives that apply to Cono Group. It guides our behaviour and reflects the principal values that underpin our organisation, namely commitment, integrity, trust, innovation and excellence.

At Cono Group, we are committed to creating a workplace culture in which the Code is embodied in our everyday actions and where our leaders provide guidance and lead by example. This culture encourages employees to work ethically and with integrity. It is also intended to give employees and interested third parties operating with the Company the confidence to come forward with any concerns they may have without fear of censure or retaliation.

We encourage you to read the Code and reflect on its key messages. The Code is for all employees and sets out your responsibilities and what is expected of you under the terms of the Code. As such, you are encouraged to speak up if there is anything you are unsure of or want to discuss in more detail. The ongoing success of our Company depends on all of us pulling together, being clear in what we want to achieve, protecting our reputation, and striving to always maintain the best practices.

Thank you for taking the time to read through this important document and for helping us to uphold the values of our Code.



Andrés Braun
President



Thomas Braun
Vicepresident

Why do we need a Code?

We promote an ethical and safe workplace

We act with integrity and do the right thing

We take responsibility towards others

We protect our company's assets

We are good corporate citizens



Why do we need a Code?

Our Code provides guidance on how we should conduct ourselves in the workplace – as individuals and as a business. It states our values, protects our reputation, and helps us comply with the relevant laws. The Code also tells us where to get help when we need it.

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Our Code provides guidance on how we conduct ourselves in the workplace, both individually and as a business. It helps us to live by our values, to comply with laws and regulations and protect our reputation. The Code also provides guidance on what to do if we are unsure and where to get help.

2.1 Who must follow the Code?

The Code applies to all employees of Cono Group and members of the Board of Directors when acting on behalf of Cono Group. Everybody, regardless of rank, location or length of tenure is expected to uphold the Code as set out here.

Cono S.A. and all related companies are covered by the terms and values of the Code.

Anyone working on the Company's behalf, including suppliers, consultants and other business partners, is expected to uphold the principles of our Code. Suppliers must also comply with our "Supplier Code of Conduct". The Code should also be shared with our clients and distributed to other stakeholders who are expected to abide by principles, values and standards similar to those promoted by our Company in its actions.

2.2 Personal acknowledgment

All employees must acknowledge that they have read, understood and agreed to uphold the Code and other internal Directives of the Company. They are required to do so at their initial hire and once (1) a year thereafter.

2.3 Complying with the Code

All employees are responsible for reading and complying with the Code, along with any policies, Directives and procedures applying to their role. **They should also seek guidance if they have any doubts or if they detect a possible violation of the Code.**

We place additional expectations on our Managers and Departmental Heads. Our leaders should lead by example and create a workplace culture of integrity, professional conduct and ethical behaviour. They must also provide guidance regarding the Code and any relevant Company policies and procedures and ensure that their team feels comfortable asking questions and reporting any Code violations that occur. **Our Managers and Departmental Heads must also react immediately if they see a potential breach of the Code and refer it to the Compliance Officer in order to carry out the follow-up defined for the case.**

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2.4 Our values

Commitment

To become aware of the importance of fulfilling their tasks within the time stipulated for it.

Trust

Is the basis of all social interaction where there is an agreement of wills. Mutual credibility and good faith are essential for a healthy work environment.



Integrity

Maintain impeccable behaviour, aligned with righteousness and honesty. Promote a rigorous consistency between corporate practices and ethical values promoted by the Company by example.



Innovation



Anticipating, creating and capitalizing on opportunities to generate growth; constant awareness of creating value for all resources, understanding their needs and quickly developing professional solutions.

Excellence

We always aim to improve and strive to exceed our high standards to remain a leader in our field.

2.5 Make good decisions

The Code covers many situations, but it can't cover every eventuality. To help our employees decide what course of action to take, in case of doubt or lack of precision, here are some questions to ask themselves:

			
Are my actions legal and legitimate?	Do my actions align with the policies and values promoted by Cono Group?	Are my actions in the best interest of Cono Group?	Would I be comfortable if I read about my actions in the newspaper?

Answering “yes” to all these questions means your action is probably ok. Any “no” or “I’m not sure” means employees should stop and seek guidance from a Departmental Head, Compliance Officer or the Legal Department.

2.6 Non-compliance with the Code

We take Code violations seriously.

Non-compliance with our Code may result in corrective action, including the possibility of termination of employment. A breach of our Code may also constitute a violation of applicable law and may result in civil or criminal fines or penalties. In some cases, this could even lead to imprisonment and/or the intervention of the public authority.





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2.7 Reporting a concern

We aim to foster a culture where employees feel comfortable when coming forward with concerns without fear of retaliation. If an employee believes in good faith that a violation of the law, regulation or this Code has taken place we ask them to speak up.

To **express a concern**, an employee may:

- Talk to their Departmental Head
- Talk to the relevant department, such as Human Resources or the Compliance Officer
- Talk to any member of the Board of Directors
- If it is not possible to speak to a Cono Group representative or Departmental Head, or if you prefer to remain anonymous, you may use the following communication means:
 - ✉ speakup@cono-group.com
 - 🌐 www.cono-group.com (fill in a form in our website)

Cono Group explicitly prohibits any kind of retaliation against an employee who makes a report in good faith or participates in an investigation.

2.8 Compliance Officer accountability

The Compliance Officer, supervised by the Board of Directors, is responsible for the administration of the Code. Administration of the Code should be carried out in a transparent and independent manner as well as being objective and even-handed.

The Compliance Officer is responsible for:

- Monitoring distribution and understanding of the Code for each Cono Group employee.
- Making recommendations on ethical issues that may arise for employees during the performance of their activities.
- Answering any questions or doubts that employees may have about the Code and addressing any concerns that may arise during their workday.
- Investigating, analysing, arbitrating, and submitting to the Board of Directors a proposed resolution for cases of Code violations.
- Developing, amending and updating the Code, when necessary.

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We promote an ethical and safe workplace

By working together, with integrity, and with mutual respect for each other's safety, we create a workplace environment that allows people to thrive.



3 We promote an ethical and safe workplace

3.1 Respect, dignity and equal opportunity

Our employees are one of our biggest assets and key to our success. As an employer, we value the diversity of our people and the contribution each one makes. We are committed to ensuring that all individuals are treated with dignity and respect.

The Company fully embraces the international human rights principles encompassed in the United Nation's Universal Declaration of Human Rights. As such, we believe in equal opportunity and fair treatment. We will not tolerate discrimination, or any form of harassment based on race, age, gender, ethnicity, nationality, religion, sexual orientation, disability, or any other class protected by law and international treaties.

All employment-related decisions, including hiring, termination and retirement, must be based solely on lawful, non-discriminating criteria such as relevant qualifications, performance, skills and experience. We prohibit any form of forced, trafficked and/or child labour. We are committed to maintaining safe and healthy work conditions for all employees.



The Company also respects the right to freedom of association, collective bargaining and proper consultation procedures. We will not tolerate behaviour that threatens the safety of our staff or of the assets that belong to the Company and that are the essential resources for our employees to be able to perform their duties properly, this includes acts or threats of violence or any other form of intimidation.

As a responsible and just employer, we believe in remunerating our employees at competitive industry rates relative to the local labour market. We are fully committed to creating a workplace where all employees are valued and respected and where open and honest communication is encouraged.

If you have any concerns regarding discrimination, harassment or other unlawful conduct in the workplace, please raise the issue with your Departmental Head or with Human Resources.

3.2 Occupational health and safety

Cono Group believes in providing safe and healthy work conditions for our employees and in complying with all applicable health and safety regulations as well as internal requirements.

We actively promote a working environment that encourages safe practices, doing all we can to prevent workplace injuries, occupational diseases and fatalities. Safety at work is a shared responsibility and we encourage and commit everyone to maintain a safe and healthy workplace.

Employees are expected to comply with all health and safety procedures established by the Company and to take responsibility for their own and their colleagues' safety. They should only take on work they are trained and competent to do and be medically and physically fit to fulfil their duties. Employees are strictly prohibited from carrying out any work or related activities when under the influence of alcohol, illegal drugs, controlled substances or misused over-the-counter or prescribed drugs.

No employee will be expected to commence any task that they consider unsafe or where potential hazards cannot be controlled. Individuals should report any accident or injury, illness, unsafe or unhealthy conditions to their Departmental Head without delay so that remedial action can be taken immediately.

Cono Group's Departmental Heads are entrusted to maintain a robust safety culture at work through visible leadership. They must ensure that any health and safety hazards are identified through regular risk analysis and ongoing risk management. Our Departmental Head must also provide employees with the appropriate training and resources to do their jobs safely and effectively.



Why do we need a Code?

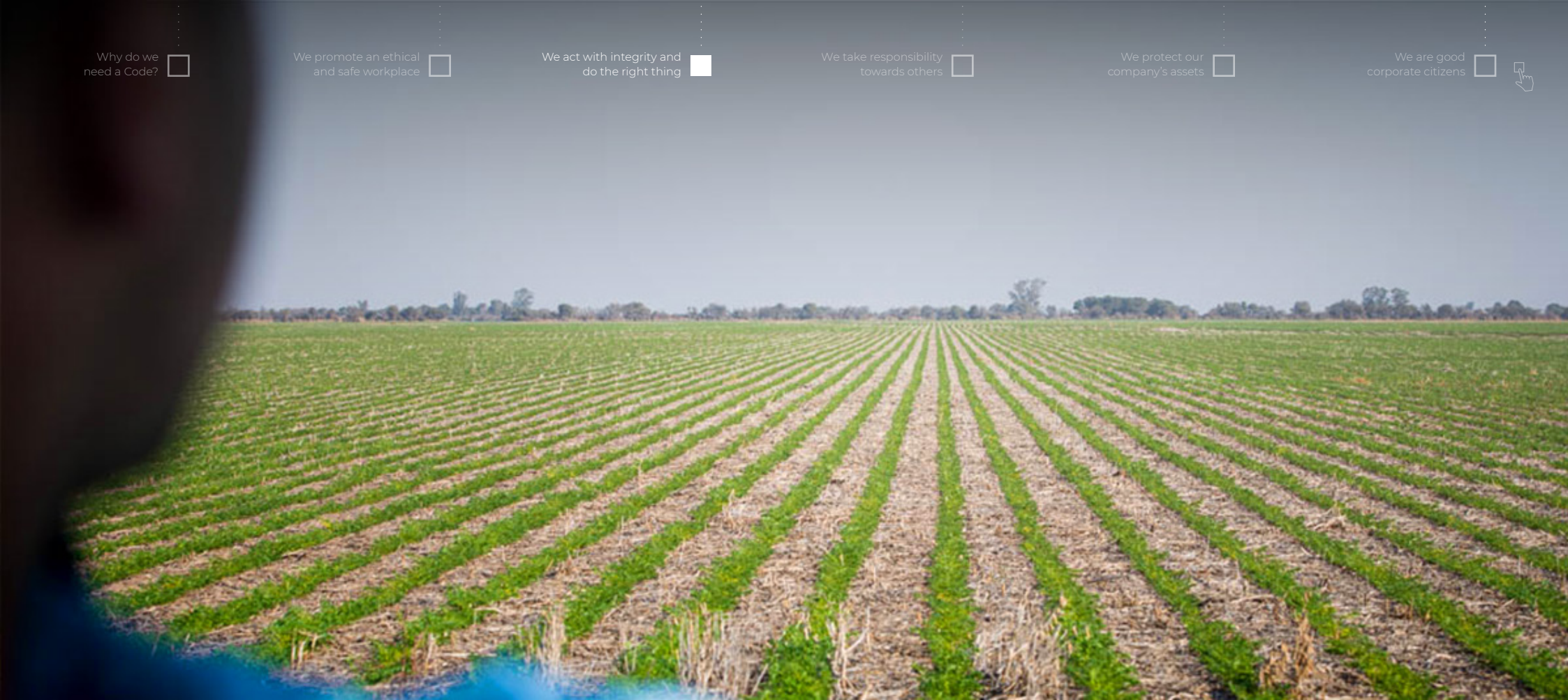
We promote an ethical and safe workplace

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We act with integrity and do the right thing

By maintaining high ethical standards and acting with integrity we comply with all the relevant laws and regulations and compete in a fair and trustworthy manner.

4 We act with integrity and do the right thing

4.1 Conflict of interests

Doing the right thing is important to Cono Group.

A conflict of interest may arise when an employee's personal interests may be compromised with the interests of the Company.

Whenever possible, situations that create an actual, potential or perceived conflict of interest should be avoided. However, we acknowledge that avoiding a conflict of interest is not always possible or practical.

If such a conflict occurs or an employee faces a situation that may involve or lead to a conflict of interest, the employee should disclose it to their Departmental Head or to the Compliance Officer to resolve the matter in a fair and transparent manner.

Failure to disclose a conflict of interest is taken seriously and could result in corrective actions, including termination of employment. For this, it is important that employees are aware of the kind of situations that may lead to a conflict of interest or the appearance thereof.

Some common examples include:

- **Outside employment:**
Having a second job or providing consultancy services in a different company.
- **Personal investment:**
Having a significant interest or investment with any supplier, customer, competitor or other business partner of the Company.
- **Personal relationship:**
Having a close personal relationship with a competitor, supplier, customer, or other Cono Group employee whom they supervise, without the Company's knowledge.
- **Outside speeches or presentations:**
Receiving payment or reimbursement of expenses in connection with speaking engagements, presentations or workshops.
- **Gifts and hospitality:**
Receiving fees, commissions, discounts or gifts from business partners.



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4.2 Bribery and Corruption

Cono Group does not tolerate any form of corruption and/or bribery. Such activities are not only illegal, but they can also cause significant damage to our reputation. Any violation of the anti-corruption and anti-bribery laws can result in severe fines for Cono Group, as well as in personal penalties and disciplinary sanctions for the employees involved.

Cono Group urged their employees to speak up immediately if they see or suspect an act of bribery or corruption is taking place.

Bribes come in numerous forms and may include cash payments, services, use of resources, loans, a promise of future employment or internship, gifts, hospitalities, and many other similar practices. **Company employees must not (either directly or indirectly through third parties) give, pay, request or accept a payment, gift or favour from a third party who intends, or who may**

appear to intend, to improperly influence a business decision or outcome. Moreover, all employees must abstain from any endeavour or conduct that could give rise to the appearance or suspicion of such conduct, or the attempt thereof.

These rules apply to both private and public parties, **but extra care should be taken when public officials are involved as stricter rules apply.** Any meeting with a public official requires prior approval from the Compliance Officer or the Board of Directors. Likewise, our representatives or employees who, due to their roles, must attend meetings with public officials are strictly forbidden to arrange and participate in them without a companion from the Company and/or the Compliance Officer, if the urgency of the meeting or the issues to be discussed so require.

The definition of public officials can be very broad

[i Política Antisoborno y Anticorrupción](#) →

and may include the following:

- Political parties, officials, candidates and office holders at national, state, provincial or municipal levels whether appointed or elected.
- Employees of government-owned or government-controlled entities or public international organisations.
- Employees of government agencies, e.g., customs inspectors.

Cono Group supports contributions to the communities in which it operates and permits reasonable donations to charities and/or sponsorships to individuals. However, charitable contributions are permitted only if they are made for bona fide charitable purposes and in accordance with our approved donation policies and procedures.



4.3 Gifts and hospitality

We know that the exchange of gifts and hospitality with business partners can play a positive role in building relationships. However, such practices can also be open to abuse or generate actual or perceived conflicts of interest. Our policies on gifts and hospitality set out clear and detailed guidelines for employees in relation to this topic.

Generally, employees may accept or give meals or gifts if:

- It is below the monetary limit established in our policies.
- Is infrequent.
- Is not cash or cash-equivalent, e.g., a cheque.
- Complements the business relationship.
- Is consistent with local business and industry practices.
- Does not make the addressee feels obliged to perform any activity or contract in favour of Cono Group or its employees, even if it may only give the impression of doing so.
- Does not violate local law or the recipient's policy.
- Has received all required internal approvals for its management.

Special considerations and requirements apply to providing gifts and hospitality to government officials in our policies, although in principle they are prohibited.

The Compliance Officer together with Human Resources shall keep an accurate and complete record of any payment, gift or hospitality, for which purpose all Departmental Heads and Managers who receive, deliver or intermediate gift or



hospitality in a related practice are required to maintain a fluid communication channel so that said record is kept up to date and can be monitored by the relevant control teams.



4.4 Free and fair competition

Cono Group supports the principles of competition enshrined in law that aim to preserve free and fair competition. As such, we do not enter into agreements or understandings with competitors to limit free or fair competition through practices such as sharing competitively sensitive information, improper attempts to monopolise markets or control prices, and certain other unfair business practices. We are particularly mindful of our responsibilities when we participate in industry trade organisations and other meetings or events where our competitors are in attendance.

Furthermore, the gathering of competitive information and business intelligence must be done legally and ethically. It is never acceptable to engage in fraud, misrepresentation or other illegal or unethical practices to obtain competitive data.

We expect all employees to make themselves aware of competition laws so as to avoid infringements.

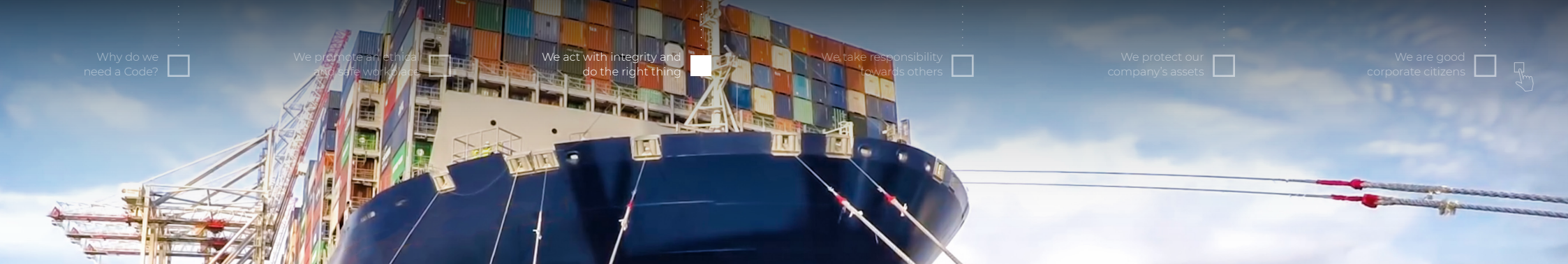


4.5 Anti-Money laundering

Cono Group complies with all applicable laws that prohibit money laundering or financing for illegal or illegitimate purposes. Money laundering is the illegal process whereby the origin of funds generated by criminal activity is concealed and the funds inserted into circulation, making them seem as though they are derived from a legitimate source.

We do not participate or assist any third party in money laundering or financing of terrorism or any other illegal practice for that matter. If an employee has any doubts or suspicions related to a business partner or particular transaction, they should inform their Departmental Head and/or contact Legal & Compliance in a proactive and timely manner.





4.6 Trade rules and sanctions

Cono Group is committed to following all rules that regulate our international business operations. We expect our employees to follow international trade laws and to respect all applicable import and export laws in the countries where we operate. We must also respect and uphold any applicable economic sanctions wherever we operate.

Economic sanctions are restrictions enacted by governments and international organisations around the globe in relation to particular states, regimes, entities and individuals. Sanctions may restrict transactions involving goods, services, payments and capital transfers as well as the movement of people.

Restrictions under these laws change often and without advance notice. Employees must be aware of and abide by the laws and regulations that prohibit or restrict us from doing business with sanctioned states, regimes, entities and/or individuals. If they have doubts about economic sanctions laws, they should consult their Departmental Head, Legal Department or Compliance Officer.

4.7 Insider trading

Inside information refers to any non-publicly available information about a Company that could be price sensitive, i.e., could have a significant effect on

the price of the securities if made public. In the course of their daily work, Cono Group employees may obtain inside information about other publicly traded companies. It is their duty to protect any inside information they possess, and they are not allowed to use or misuse it for their own investments or to “tip-off” others.

4.8 Political activities and contributions

As part of our business principles, Cono Group does not contribute to any political campaign, political party, political candidate or any of their affiliated organizations.

Our employees have a right to support political activities of their own choice. However, they may not use Cono Group’s property or resources for personal political activities or to participate in events, conventions, courses, or presentations on behalf of the Company that in any way benefit an individual employee.

The Company expects its employees to not engage in political activities on Cono Group’s behalf, unless specifically authorized by the Board of Directors, nor to pursue political or personal benefits on its behalf or on behalf of the Company in meetings of concentrations of companies or organizations.

Why do we need a Code?

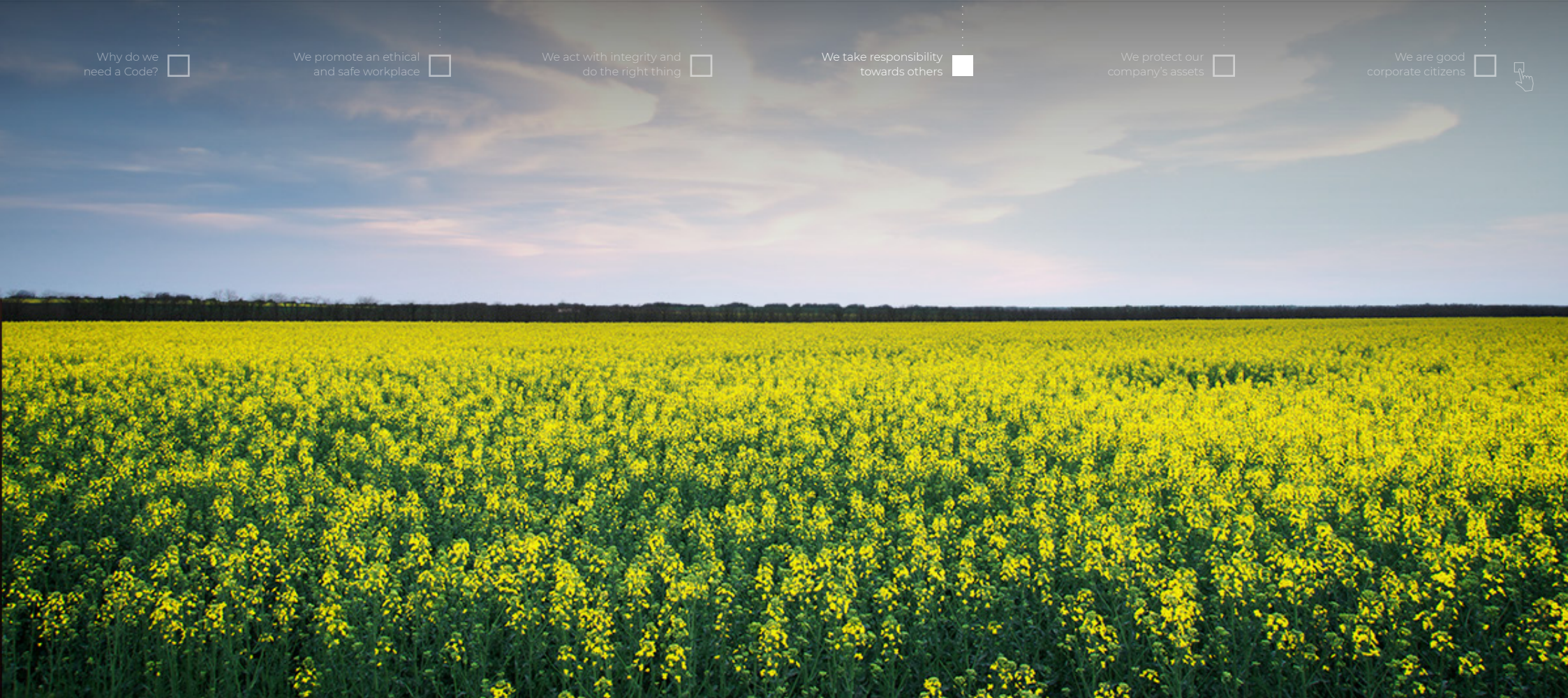
We promote an ethical and safe workplace

We act with integrity and do the right thing

We take responsibility towards others

We protect our company's assets

We are good corporate citizens



We take responsibility towards others

We take care of business by delivering high-quality products and by being attentive to the needs of our customers and partners. Only in this way can we expect our business to flourish, today and into the future.



5 We take responsibility towards others

5.1 Product quality and safety

Cono Group is dedicated to supplying customers worldwide with safe and high-quality products on a consistent basis and to meet all the relevant legal and regulatory requirements in the countries we do business.

We ask all employees to make sure they understand our detailed food and safety policies and procedures to help ensure our products meet regulatory requirements, our own quality standards as well as meet our customer needs. **Employees are expected to speak up immediately if they have any concerns about product quality or safety.**

5.2 Business partners

At Cono Group, we value our relationships with suppliers, clients and other business partners and we seek to build long term relationships based on trust and shared values. Forging such alliances takes time and requires the commitment of both parties to act with integrity and maintain a high standard of business conduct.

When entering a new business relationship with a partner, employees must follow our strict recruitment and auditing processes. We also need to make sure that suppliers know, understand and intend to comply with our Supplier Code of Conduct. **Where an employee knows or suspects that a supplier is failing to meet our standards, they should immediately raise their concerns with their Departmental Head.**

5.3 Personal data and privacy

Cono Group deals with personal information carefully. As part of our routine business activities, we may collect, process and/or transfer personal data about various individuals, including customers, employees and suppliers. We only collect and retain personal information that is necessary to meet our business requirements and is permitted by law in the countries where we operate.

Our employees should also ensure that if they handle such information, it is protected and used lawfully and properly.

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We protect our Company's assets

Because we care about the legacy, reputation and future of our Company, we do all we can to safeguard the tangible and intellectual assets of Cono Group.



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Because we care about the legacy, reputation and future of our Company, we do all we can to safeguard the tangible and intellectual assets of Cono Group.

Company assets refer to everything that is owned by Cono Group. This encompasses tangible assets such as vehicles, real estate, office furniture and equipment as well as intangible assets such as trademarks, ideas, time at work, and work results. We expect employees to take every precaution to protect and safeguard our Company assets and to prevent any misuse, fraud or crime. Company assets should not be used for the benefit of outside businesses or other personal or professional gain or illegal or immoral purposes.

6.1 Tangible assets

Employees must safeguard and look after the physical assets of Cono Group and ensure they are not damaged or destroyed. Physical assets can only be removed from our premises with prior authorisation.



6.2 Information technology systems

All employees are expected to ensure that the use of the Company's technology assets (including hardware, software, mobile devices, email, internet/intranet, etc.) are used appropriately in a secure manner and in compliance with all the local regulations and our new Directives.

Personal use of information and communications systems should be kept to a minimum. **Furthermore, it is strictly prohibited to use Cono Group's systems to disseminate inappropriate material or content**, all in accordance with our internal policies.

Cono Group retains the right to monitor the use of Company resources, such as email, internet use, file storage and computer access to confirm they are used for business purposes and to ensure compliance with both our internal policies and local laws and regulations that apply.



6.3 Intellectual property and confidential information

Protecting the intellectual property and confidential information of our Company is essential for our security and success. Intellectual property rights include among others, copyrights, patents, trademarks, logos, and trade secrets. Confidential information also includes documents such as business plans, forecasts, contracts and commercial data, client lists and employee data. Confidential information can be in written, spoken or electronic form.

We expect our employees to protect the Company's intellectual property rights and confidential information. Employees should only share such information with co-workers who are authorised to access it and require it to do their job. Confidential information can only be shared with people outside the organisation if they have a legitimate business purpose and have signed a non-disclosure agreement.

Employees must also protect the confidential information of our business partners and should not infringe on the intellectual property rights of others.

Please note – your duty not to share confidential information still applies after your employment with Cono Group ends.

6.4 Accurate books and records

Keeping accurate and complete books and records is critical in order to make sound decisions and to provide an accurate view of the Cono Group's operations and financial standing. Employees must comply with the relevant financial reporting and accounting standards and adhere to all the relevant laws and regulations. They must also follow our internal accounting and reporting manuals and guidelines.

Employees are also responsible for understanding and following Company policies on the maintenance, storage and disposal of business records.



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6.5 External communication

Communicating with external stakeholders is an important means of managing our brand and reputation. For the sake of efficacy and clarity, we need to ensure that all communication is accurate, timely, complete, consistent, and easily understood. Care should be taken as to what and how we communicate with both colleagues and stakeholders.

Only those individuals with specific training and/or authorisation are allowed to disseminate information about Cono Group to external stakeholders. All other employees should refrain from making public statements on behalf of the Company. Any requests for financial information should be referred to the [Head of Finance](#); all media enquiries and public requests for information should be referred to the [Head of Marketing](#). Enquiries from regulators, public officials, or policymakers should be forwarded to the [Legal department and /or Compliance Officer](#) as appropriate.

Please note that social media usage [f](#) [in](#) [t](#) [@](#) is considered to be communicating with external parties and is therefore covered by the same rules. When using social media, employees are asked to comply with the provisions of our "Social Media Use Policy" based on the following criteria:

- State that any opinions about Cono Group are your own and do not reflect those of the Company.
- Do not disclose confidential information about the Company or our business partners.
- Do not post confidential information about anything that could constitute a threat or harassment or be seen as bullying, intimidating or discriminatory.

All employees are asked to familiarise themselves with our Communication and Social Media Policy.

Why do we need a Code?

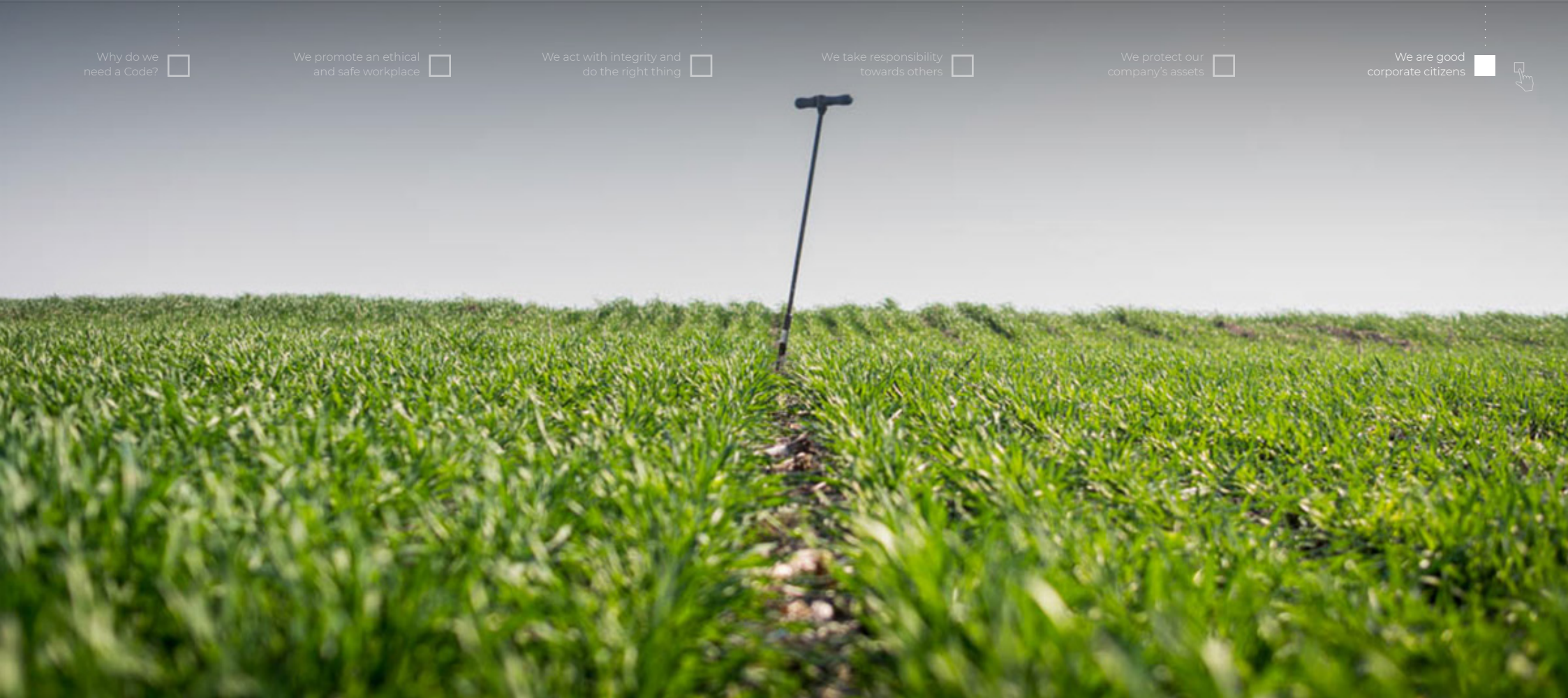
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Because we believe it's the right thing to do for ourselves and future generations, we look after our environment, our people and the communities where we operate. As guardians of the land, we seek not only to minimise our impact but also to restore and replenish local ecosystems while endeavouring to balance the interests of stakeholders.

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7 We are good corporate citizens

Protecting our most important resources – our environment and our people - is at the heart of what we do. **Therefore, Cono Group has signed the UN Global Compact and is committed to implementing its ten principles in the areas of human rights, labour rights, the environment and anti-corruption.**

We are actively seeking out ways to protect our environment by protecting soil health, curbing our greenhouse gas emissions, and following an integrated pest-management approach. We are also determined to reduce our water usage, promote biodiversity and reforestation, and reduce our solid waste.

As a good corporate citizen, we value our workforce and believe in treating all employees with respect and dignity. We are committed to building an inclusive and diverse workforce where people can thrive and prosper.

We are also passionate about playing a positive role in the lives of our communities by working with local leaders and encouraging and supporting employee volunteering. As well as providing local employees opportunities, training and education, we actively support local food banks with food donations.



¿Por qué necesitamos un Código?

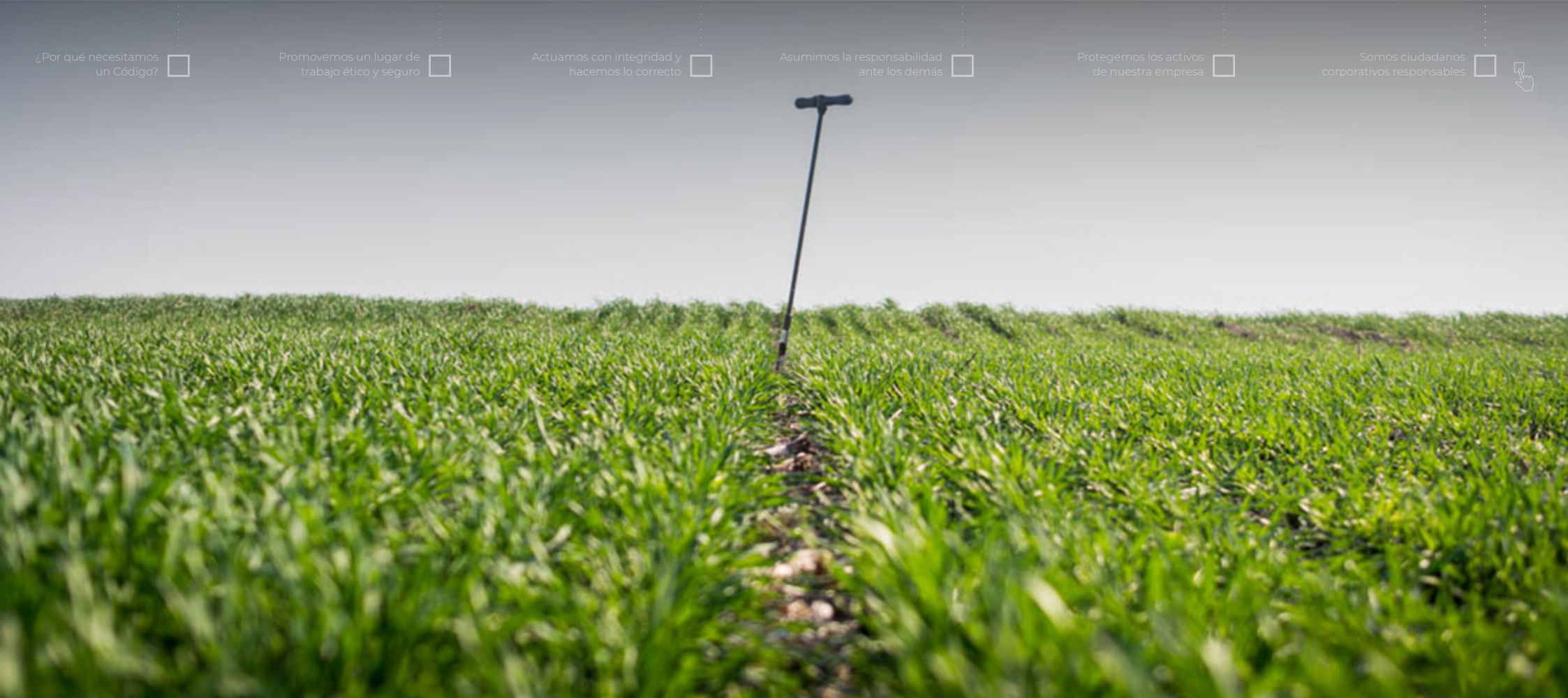
Promovemos un lugar de trabajo ético y seguro

Actuamos con integridad y hacemos lo correcto

Asumimos la responsabilidad ante los demás

Protegemos los activos de nuestra empresa

Somos ciudadanos corporativos responsables



Applicable Policy

All policies shall be governed by and interpreted in accordance with the Spanish version. Should there be any disagreements regarding the interpretation and/or execution between different language versions of the same document, the duly published Spanish version shall always prevail unless otherwise stipulated.

