



# Reception Policy and Delivery of Gifts and Hospitality

## 1. OBJECTIVE

Establish guidelines for the reception and delivery of gifts and hospitality based on rules of conduct aimed at acting with integrity and transparency in the relationship between employees and the different stakeholders with which the Company is linked in compliance with and development of its higher purpose, in harmony with the principles of integrity, fairness, respect, transparency and good governance established in the Code of Corporate Governance and Code of Ethics and Conduct.

## 2. SCOPE

This Policy applies to all collaborators, suppliers, contractors, intermediaries and other third parties acting on behalf of Almacenes Éxito S.A.

The Company's affiliates and subsidiaries may have an independent policy as long as it is not contrary to the principles, prohibitions and duties set forth herein.

This Policy is not intended to regulate Sponsorships, Travel Expenses, or Trips Paid for by Third Parties, as these will be governed by the respective rules and procedures that the Company has in place in this regard.

## 3. DEFINITIONS

- **Attentions:** includes any type of courtesy or invitation, other than a gift.
- **Close Relative:** A member of the employee's or Administrator's family who could have a significant influence on such employee's or Administrator's relationship with the Company. These may include: (i) the spouse or person with a similar affective relationship and the children; (ii) the children of the spouse or person with a similar affective relationship; and (iii) the dependents of the spouse or person with a similar affective relationship.

- **Related Party:**

**(a)** a natural person is considered a Related Party when: A person, or a close family member of that person, is related to the Company, if that person complies with the following: (i) Exercises joint control or control over the Company; (ii) Exercises significant influence over the Company, or (iii) Is a member of the Company's Senior Management or a parent company of the Company.

**(b)** A legal entity is considered a Related Party when: (i) The legal entity and the Company are members of the same group (meaning that each of them, whether parent, subsidiary or other subsidiary of the same parent, is related to each other); (ii) The legal entity is an associate or a Joint Business of the Company (or an associate or Joint Control of a member of a group of which the Company is a member). (iii) The legal entity and the Company are joint ventures of the same third party. (iv) The legal entity is a Joint Venture of a third legal entity and at the same time the Company is an associate of the third legal entity. (v) The Company is Controlled or Jointly Controlled by one of the persons mentioned in paragraph a) above. (vi) The legal entity, or any member of a group of which that legal entity is a part, provides services from the Company's Senior Management to the Company's parent company.

- **Gifts:** includes all types of gifts, or gifts of a material nature, whether consumable or not, and correspond to a voluntary act of the person who gives them, without any consideration being given.

## 4. POLICIES

### 4.1. GENERAL PRINCIPLES

- Establish healthy, transparent and objective relationships with our stakeholders
- Promote a culture of ethics, transparency and honesty, so that the Company carries out its actions with rectitude and zero tolerance for any form of fraud, bribery or corruption.
- To be honest in the way we act and the way in which we conduct our commercial and contractual relationships and, in general, the interaction with the different stakeholders.

## 4.2. GUIDELINES REGARDING THE RECEPTION AND DELIVERY OF GIFTS AND HOSPITALITY

### 4.2.1. PROHIBITIONS:

- We do not receive gifts, hospitality or any other type of invitation, in order to avoid being influenced or obtaining benefits in exchange or action in favor of a third party.
- We do not accept or deliver gifts or hospitality, regardless of their amount, for themselves, for a close family member or related party, that are addressed to or come from a supplier, potential supplier, public servant or other third party with whom the Company has or intends to have any type of commercial or contractual relationship and in general any type of link.
- We do not receive invitations to events or shows, for example: musical, sports, cultural shows, among others, that are made to collaborators by any interest group.
- We do not receive gifts that are addressed to former employees, they must always be returned to their recipient, and comply with the procedure established in numeral 4.2.2.

### 4.2.2. HOMEWORK:

- In the event that, despite the prohibition of receiving gifts established in paragraph 4.2.1, a third party or interest group sends a gift addressed to an employee of the Company, it must comply with the following:
  - a) Send notification to the third party (supplier, clientele or any other type of third party with a link, intention to establish a link with the Company), notifying the return of the gift due to the prohibition established in the Company's Gift Reception and Delivery Policy; and in the event that the third party does not accept the return of the gift, the third party must be notified that the gift will be delivered to the Éxito Foundation.
  - b) Send the gift to the Éxito Foundation, for which the Éxito Foundation will be informed, with a copy to the [cintereses@grupo-exito.com](mailto:cintereses@grupo-exito.com) email, detailing the content and its estimated value.
- The Éxito Foundation will deliver to the entities it deems pertinent the products that it considers useful for them and the remaining gifts will be sold in the bazaars to collaborators, but it will not be able to use them for the benefit of its collaborators.

- In the event of receiving invitations to training events, workshops, spaces, which are in accordance with the interests of the Company, these must be reviewed and approved by the general manager and the president of the Company.
- In the case of the delivery of corporate gifts that is made on behalf of the Company and that is addressed to any interest group, they must have the approval of the Presidency and General Management.

## 5. RELATED DOCUMENTS

- Corporate Governance Code
- Transparency Program
- Code of Ethics and Conduct
- Conflicts of Interest Policy
- Donation Policy
- Corporate Travel Policy
- Sponsorship Awarding Procedure