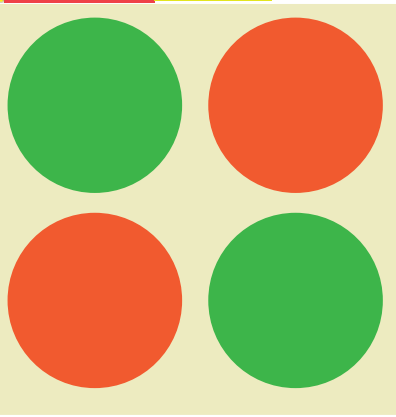
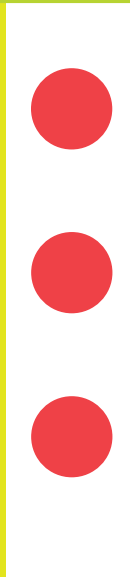




# Responsible Sourcing Code





# Message from the Chief Technology Officer (CTO) and the Sustainability Manager

---

The Responsible Sourcing Code allows Sigma and its suppliers to align their vision and criteria regarding the topics of health & nutrition, shared value, wellbeing and the environment in all the regions where Sigma operates. This allows us to take another step towards best market practices and achieve our Sustainability Goals<sup>1</sup>.

Applying this Code will allow Sigma to develop opportunities and strengthen the business relationship with suppliers. Sigma invites all those who are part of the value chain to read and adopt the practices in this document.

This Code outlines the requirements, high industry standards, and regulatory guidance adopted by Sigma, and encourages suppliers to accept the challenge of living a culture of social responsibility and to promote it with their business partners.

---

**Gregorio de Haene Rosique**  
Chief Technology Officer

---

**Rodrigo Martínez de la Mora**  
Sustainability Manager

# Introduction

---

Sigma is committed to sustainability and works continuously to execute its strategy, to ensure an adequate environmental management and operate in a way that is socially responsible throughout its value chain. To achieve this, Sigma's Sustainability Strategy focuses its efforts on four pillars:

## Sustainability Pillars



### Health & Nutrition

Promote healthy lifestyles through innovative, high-quality products.



### Wellbeing

Establish conditions to ensure a safe workplace environment to enhance the quality of life of employee's and look for alternatives to foster communities.



### Shared Value

Generate value by implementing strategic practices across Sigma's value chain to develop and strengthen business ethics that contribute to the communities.



### Environment

Reduce its environmental impact by using natural resources efficiently.

# Objective

---

In alignment with the United Nations Sustainable Development Goals (SDGs), Sigma strives for responsible sourcing in its operations, as outlined in its Global Environmental, Social, and Governance (ESG) Policy.

The objective of the Responsible Sourcing Code is to strengthen the business relationships with suppliers and align efforts to develop a shared vision on sustainability. This Code outlines the requirements, expected practices<sup>1</sup>, and regulatory and industry standards that apply to Sigma's supply chain. It is expected that suppliers, as part of the value chain, are aligned with the provisions of this document through tangible efforts.

To learn more about Sigma's Sustainability Strategy please visit:

[www.sigma-alimentos.com/sustainability](http://www.sigma-alimentos.com/sustainability)

# Health & Nutrition



Sigma promotes healthy lifestyles through high-quality products that enrich consumer's balanced diets, supported by the Global Food Safety Initiative (GFSI) standards, the applicable local regulations, and the best industry standards.

It is expected that suppliers align their practices with the following:

## **Provide safe and reliable products with high quality standards.**

- Manufacture and deliver products that meet the quality and food safety standards defined by Sigma or the GFSI, as well as all legal and regulatory requirements.
- Implement prevention controls to ensure products are free from any type of contamination.
- Have a food safety plan with a "HACCP | Hazard Analysis and Critical Control Points" following the guidelines in the CODEX Alimentarius. Also, execute a risk assessment methodology in compliance with Sigma's requirements and applicable regulations.

**Audit and risk assessment.** Maintain the willingness and openness to ensure the effectiveness of the food safety and quality management systems by validating them through audit processes aligned with the criteria established by international standardization bodies and Sigma's policies.

# Health & Nutrition



Sigma implements continuous improvement principles to ensure the highest food safety standards and has quality requirements to satisfy consumer's needs. Hence, it has identified and implemented practices to be adopted by suppliers, as part of Sigma's value chain:

**Promote the implementation of international standards.** Support and promote a culture of quality and food safety in the value chain through certifications and the continuous improvement of effective quality management systems, aligned with global standards.

**Value chain and traceability.** Communicating food safety and quality requirements to suppliers, contractors, customers, consumers, and other relevant stakeholders, and establish conditions and consumer guidelines to adopt in the value chain.

**Promote animal welfare.** Promote the use of accepted animal welfare procedures and practices designed to ensure animal welfare. Sigma does not test its products nor ingredients on animals and seeks to reduce the need for animal testing within the industry.



# Shared Value

---

Sigma does not accept nor promote illegal acts. As a result, suppliers must respect laws and regulations, and should avoid and report situations that are or could be perceived as potentially illegal, through the following:

**Adherence to applicable laws.** Comply with all national and international laws and regulations applicable to the business relationship between the supplier and Sigma.

**Avoiding fraud.** File authentic, accurate, complete, and timely records or reports without engaging in financial fraud. Avoid making false representations, disclosing information, or abusing a position of trust with the intent to take advantage by causing a loss or exposing another to the risk of loss.

**Prevent money laundering.** Maintain full adherence to regulations implemented by governments and international organizations to prevent money laundering and the financing of illegal activities.

**Foster anti-corruption activities.** Comply with all anti-corruption laws and regulations. Do not accept, perform, order, authorize, promise, conspire, or induce corruption acts, either directly or through a third party.

**Confidentiality.** Take appropriate technical and legal measures to ensure the confidentiality of shared information between parties.



# Shared Value

**Intellectual Property.** Avoid the unauthorized access or improper use of intellectual property rights; including agreements with customers, clients, suppliers, or any other entity with whom Sigma has a business relationship.

**Personal Data.** Process personal data only when necessary for a legitimate business purpose, following strict security procedures that allow access only to those authorized to manage this information..

**Avoid conflicts of interest.** Avoid making decisions when encountered with a potential conflict of interest with Sigma or Alfa, Sigma's holding company, or where position, influence or authority may be misused for personal benefit or interest<sup>2</sup>.

**Compete with integrity.** Avoid engaging in any activity with the intent or the effect of restricting competition to satisfy customers and consumers' needs through free market competition and comply with the competition laws of the countries where Sigma and its suppliers operate.

**Gifts and business hospitality.** Comply with good business practices, laws, regulations and Sigma's internal policies. Avoiding any related situation considered reprehensible or questionable.

**Transparency.** Ensure transparent external communication by delivering information in a legitimate and timely manner.

**Contribute to the communities.** Participate, promote, or carry out social welfare activities such as but not limited to donations, volunteering and education programs.



2. Contact [Alfa's hotline](#) in any situation that could threaten the transparency and security levels that Sigma requires.





# Wellbeing

---

Sigma treats all employees with dignity and respect through the recognition and respect of Human Rights, safe and high-quality working conditions in compliance with applicable regulations.

It is expected that suppliers align their practices with the following:

**Human Rights.** Ensure conditions where human rights are respected, as well as fundamental freedoms, as defined, but not limited to, in the *UN International Bill of Human Rights*<sup>3</sup>.

- Provide a wage in accordance with the provisions of applicable wage laws, including minimum wages, overtime and social security benefits that contribute to have acceptable living conditions.
- Respecting the right to freedom of association and the right to collective bargaining, subject to the law applicable in each case.
- Securing a safe and humane work environment.
- Prohibiting child labor, human trafficking, forced labor, or any kind of corporal punishment.
- Comply with national laws and regulations based on international labor standards regarding maximum working hours.

**Safe Workplace.** Ensure that work facilities are constructed and maintained with a culture of prevention and care. Provide employees, outsourced personnel, and operators with adequate training and effective protective equipment to perform their duties safely.

Report any unsafe conditions, incidents, near misses, or accidents according to law or local regulations and aligned with Sigma's requirements, resulting in the ability to work in a healthy, safe, and human manner.



3. [UN International Bill of Human Rights](#)



# Wellbeing

---

Sigma follows various frameworks, global standards and policies aspiring to promote a healthy and balanced life to ensure the wellbeing of its employees and other stakeholders, and therefore expects its suppliers to adopt the following actions in their supply chain:

**Health and Safety.** Seeking to ensure a healthy environment, having the tools required to continuously improve and foster a safety culture, both mentally and physically, by:

- Strengthen and enforcing the environmental, health, and safety risk management practices by reporting unsafe conditions, incidents, near misses, or accidents to qualified employees for appropriate action.
- Provide effective employee grievance mechanisms and programs that encourage them to adopt habits that improve their quality of life.

**Diversity\* and Inclusion.** Grant equal opportunities through decisions based on talent skills and performance, regardless of the characteristics of everyone, in order to promote through internal processes and inclusion strategies to ensure fairness, impartiality, and the no discrimination.

**Harassment Prevention.** Condemn and report any offensive conduct, individual or generalized, that may intimidate or be considered hostile, abusive, severe, among others. Prohibiting any kind of harassment (including but not limited to sexual, physical, psychological harassment and/or abuse of power or authority).

# Environment

---



As part of Sigma's value proposition, it is crucial to be committed to environmental sustainability and reducing environmental impact through the most efficient use of natural resources.

Suppliers must comply with the following points as established by law or local regulations:

**Environmental care.** Comply with local environmental regulatory requirements and follow international regulatory guidance.

**Waste management and disposal.** Identify hazardous materials used in their operations, ensuring that they are handled, transported, stored, and disposed of correctly and safely.

**Water management.** Treat wastewater before it is discharged or disposed of, making sure it meets safe parameters.

# Environment

---



Sigma seeks alternatives to ensure a better world for the future generations. The company looks forward to working together with its value chain in the following efforts:

**Environmental Impact Mitigation.** Identify and mitigate the environmental impact of the operations through:

- Monitor and optimize the use of natural resources; especially water and energy.
- Minimize or eliminating food waste or loss.
- Prevent, monitor, and reduce pollution, generation of solid waste and greenhouse gas emissions over time.
- Recycle or reuse materials when appropriate.

**Resource conservation and forest management.** Respect the protection of High Conservation Values, such as the concentration of biological diversity, landscape-level ecosystems, rare or endangered ecosystems, primary ecosystems or site services, and resources fundamental to meet the basic needs of local communities. Promote the use of fertilizers more sparingly and efficiently.

For any question or comment, please contact: [sustainability@sigma-alimentos.com](mailto:sustainability@sigma-alimentos.com)



# Supplier's Statement

---

- As a Sigma supplier, and hence an extension of the value chain, we hereby declare that we have read, understood and accept the Responsible Sourcing Code provided by Sigma.
- We acknowledge that any disagreement, clarification, or observation regarding the compliance with the Responsible Sourcing Code should be made through Sigma's sustainability contact email: [sustainability@sigma-alimentos.com](mailto:sustainability@sigma-alimentos.com)
- Any observations that appears to violate this Code may be reported through Alfa's Integrity and Transparency Helpline, available at: [www.alfa.com.mx/CONT/transparency.htm/](http://www.alfa.com.mx/CONT/transparency.htm/) and through the email: [transparency@alfa.com.mx](mailto:transparency@alfa.com.mx).
- We understand that Sigma may modify this Responsible Sourcing Code when deemed appropriate, and that it is our sole responsibility to be aware of and comply with the most recent version of the code.

*Sigma*