

GRUPO

Levapan



Code of Ethics and Conduct Grupo Levapan

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01

Introduction

In the Levapan Group we have a shared commitment to ensure the quality of life of our employees, the smooth running of our operation, business with integrity, the strengthening of our reputation, the transmission of trust and transparency to our stakeholders.

This is why the Company has established Ethics and Conduct policies with all its stakeholders that allow us to maintain transparent relationships with partners, employees, customers, suppliers and the community where our businesses operate.

Therefore, we seek that all those who in one way or another are related to the Company, adopt correct decisions, act with integrity, honesty and fairness, demanding the same from all those with whom they interact.

This code is an essential part of our Compliance and Business Ethics Program, which highlights the important legal, ethical and regulatory requirements that govern the Levapan Group's operations. It also provides additional information resources and guidance on how to report potential violations.

We reiterate in this code our commitment to conduct all our activities in compliance with applicable legal regulations regarding the prevention and fight against corruption and bribery, and in compliance with the highest standards of quality and honesty. It is important to read, understand and respect the code.

We expect your wholehearted support of the principles and standards it contains.

02

Scope

The code of ethics applies to all companies that make up the Levapan Group and other related third parties (including contractors and temporary personnel), members of the board of directors and shareholders, as well as to suppliers, stakeholders and the community.

This document is the result of the work carried out by the Company to identify risks related to acts to which an employee may be exposed in the normal performance of his or her duties.

Remember that the code of ethics should be a tool for permanent consultation. The duties Deposited herein must be fulfilled in a conscious and mandatory manner and are part of the other obligations contained in the internal work regulations, individual contracts, policies and procedures of the Levapan Group.

This document is not and does not intend to include all situations where an ethical conflict may arise. Therefore, situations not foreseen in this code of ethics will be resolved in accordance with best management practices and the Company's ethics committee.

In case of any doubt or question in the interpretation, application of the content or the way to act in a specific situation, the direct superior or the ethics committee should be consulted.

03

Our Culture

3.1. Purpose

Sustainable nutrition for a better world.
We think big, we think of everyone.

3.2. Vision

To be recognized as an innovative, efficient, responsible and inclusive company that generates value for its employees, customers, shareholders and the community.

3.3. Corporate Values

Our reputation is one of the most valuable assets we have as a Company, which is why we will continue to work with values that set the essential guidelines to achieve the transformation we have set for ourselves as a Group:





Closeness

We generate an environment of trust and constant support, understand the needs of others and build long-term relationships with all our stakeholders.



Quality and Service

We are known for having high standards in our products and the service we offer. We learn from our mistakes, we are customer focused, we respond in a timely manner and we strive for excellence in everything we do.



Integrity

We always lead by example, acting ethically, with transparency, consistency, loyalty and respect in the performance of all our functions.



Sustainability

Through the creation of shared value, we deliver well-being and security to all our stakeholders. Through our productive activity we have a responsible and conscientious business with social and environmental commitment in our areas of influence.



Entrepreneurship

We create added value through innovation with execution, agility in results, continuous improvement in terms of competitiveness and development of our business.

04

Our People

The Levapan Group is recognized for the integrity of its human team, the quality of its products and the high level of its Labor ethics. Respect for our people and professional and Labor development are fundamental to the Company, as well as loyalty and teamwork that make our collaborators acquire value and commitment.

4.1. Human rights principles

We recognize in each of the individuals who are part of the Company, *directly or indirectly*, human rights as the basic, inherent and essential prerogatives of people that seek to ensure the dignity, equality and development of individuals. Any form of Labor exploitation of children is prohibited. The regulations applicable to each country where we are present, among others, are fundamental for the development of the Group's sustainability strategy.

4.2. Freedom of association

We are committed to respecting our employees' right to freedom of association, which includes:

- The right to organize in accordance with national laws and practices. It is important to take into account the law in each of the countries where we operate.
- The right to collective bargaining through their elected representatives.
- The right of their elected representatives to have reasonable access to our employees to represent them.
- The right to engage in other protected activities.

- The right not to engage in such activities.

4.3. Diversity, Equity & Inclusion

Our employees shall be treated with respect, dignity and fairness. We promote equal treatment and equal employment opportunities without regard to race, ethnicity, color, religion, sex, age, national origin, sexual orientation, or any other status protected by law. This applies to our employees, candidates, independent contractors, customers, franchisees, suppliers, board of directors and shareholders.

4.4. Health and Safety in the Workplace

For the Levapan Group, the safety and physical integrity of our employees is a priority. We are committed to maintain and provide safe places for our teams and continuously generate a culture of prevention.

Likewise, we must keep in mind the safety of customers, suppliers, visitors and the social environment in which we carry out our operations in order to take care of the

physical integrity of all.

- For everyone's safety, employees must immediately report incidents, accidents, unsafe behavior and unsafe conditions to their supervisors.
- Employees must comply with legal regulations in force, internal procedures and commitments undersigned with and by the organization in all matters related to the Occupational Health and Safety management system.
- Employees must actively participate in the prevention of incidents, accidents and physical injuries related to the activity performed or process related to the organization, through the identification of hazards, evaluation and permanent control of risks within a process of continuous improvement.

4.5. Environment

We understand that our operation has an impact on the environment, therefore we are committed to permanently

seek actions to reduce it through continuous improvement in the control of emissions, waste management, water treatment, energy saving and any other element that could potentially affect it, ensuring the sustainability of our business.

4.6. Environment of Respect and Collaboration

At Grupo Levapan, we do not tolerate verbal or physical conduct that degrades others, interferes with their job performance, or undermines a healthy work environment. Insults, aggressive communication, and offensive comments—whether delivered verbally, physically, or through electronic means—that create a hostile or intimidating atmosphere are strictly prohibited. Additionally, we do not tolerate any form of sexual harassment or inappropriate sexual behavior.

If conduct constituting workplace harassment occurs, it must be reported through the mechanisms established by local labor laws. We recognize that achieving our objectives as a company requires a clear commitment to our stakeholders, ensuring long-term relationships

based on honest, respectful, cordial, and equitable treatment. The Company's stakeholders include all natural or legal persons who interact with us—whether internally or directly, or externally or indirectly.

Harassment shall be understood as any persistent and demonstrable conduct intended to instill fear, intimidation, terror, or distress, with the purpose of causing harm in the workplace, generating demotivation, or inducing resignation.

4.7. Professional Conduct and Mutual Respect

At Grupo Levapan, we do not tolerate inequality, discrimination, or sexual harassment. We are committed to fostering a work environment free from any actions that may threaten individuals, by adopting measures for the prevention of, protection from, and response to incidents of sexual harassment. We also promote respect for diversity and for each person's physical and mental integrity, as well as their personal space—whether at fixed work locations, during business trips, or in any other activities carried out by the Group.

Sexual harassment is understood as any act of persecution, intimidation, or harassment of a sexual, lewd, or lustful nature or connotation, expressed through vertical or horizontal power dynamics based on age, sex, gender, sexual orientation or identity, professional status, social or economic position, and which occurs once or repeatedly in a work-related context.



05

Conduct towards external parties

5.1. Customers and consumers

The strategy to strengthen our value proposition - is to work continuously to deliver quality products, generate satisfaction and never jeopardize the safety of our customers, consumers and products.

The following are the behaviors that all employees must observe in their relationship with customers and consumers:

- In the Levapan Group we are committed to deliver safe and high quality products.
- We will meet or exceed legal and regulatory requirements and industry standards for product safety and quality.
- Requests, claims and requirements must be addressed in a timely and accurate manner, in accordance with the law and through the different channels established by the Company.
- Report when something may adversely affect the safety or quality of products.
- Never compromise the relationship with customers and consumers, nor violate the established trust.
- There is no room for any type of corruption, bribery, favoritism or any activity that is contrary to good manners or that threatens the health of the population.

5.2. Shareholders and Partners

Through good corporate practices, we provide our shareholders and partners with the certainty of being a company that works for the sustainability of the business, creating long-term value through socially responsible, efficient and profitable actions.

To provide shareholders and partners with clear and objective information about the Company and its activities to enable them to make decisions regarding their investments.

5.3. Suppliers

Suppliers are strategic partners for our Company, with whom we seek to generate long-term relationships based on transparency, respect and good communication. The commitment to conduct all of our business in an ethical, honest, transparent, integrated and free of any form of corruption or bribery extends not only to our employees but also to suppliers, contractors and third parties with whom the Company has business relationships.

To ensure that suppliers, contractors and third parties

with whom we do business share our commitment to act in compliance with applicable standards, the following guidelines must always be met:

- Procurement of goods and services must comply with the Company's purchasing and contracting policies and procedures
- Employees are not authorized to make contacts with suppliers or conduct negotiations without the assistance of purchasing; this procedure ensures process specialization, objectivity and maximizing opportunities for the Company.
- Conduct honest and fair negotiations, without discrimination or imposition of any kind.
- The selection of suppliers, contractors or third parties should always be made by means of objective criteria such as price, quality, presentations and suitability of their product or service.
- Suppliers must comply with all applicable laws, rules, regulations, local and national requirements, regulations, local and national requirements

applicable to the manufacture and distribution of our products and supplies.

- All information provided by suppliers will be handled strictly confidential and may not be disclosed to third parties unless expressly authorized by the owner of the information. In return, the Company expects suppliers to comply with Levapan Group policies.
- When conducting business, special attention should be paid to the prevention of disguised agreements such as, for example, keeping another supplier out of the business.
- Verification procedures must be carried out on potential suppliers, third parties or contractors in order to verify that they conduct their business with integrity and honesty.

5.4. Competition

For the Levapan Group, fair competition is a basic element in all relationships where we are present. For this reason,

employees shall refrain from, among others:

- Make comments that may affect the image of competitors or contribute to the dissemination of rumors about them.
- Carry out acts tending to generate confusion or deception among their clients or inappropriate use of the reputation of their competitors.
- Acquire or use information from competitors inappropriately.
- Make agreements with competitors that are not permitted by law or to the detriment of other competitors or consumers.

We are committed to a framework of integrity based on quality, service and commercial strategy, in accordance with our principles, observing the provisions that regulate the promotion of competition in all the countries in which we operate and respecting our competitors in every way. Any comparison with competitors will be made using accurate terms, without qualifiers and without using

misleading information or arguments.

5.5. Public Procurement

Employees who participate in bidding processes or who have any kind of relationship with any public authority must understand and comply with the rules of public procurement and must conduct their behavior based on the principles and values of this code. The Company prohibits hiring intermediaries to have any type of relationship with public officials on behalf of the Company, for the purpose of promoting or promoting bills or other types of regulatory events, or to intercede in the performance, acceleration, omission or delay of acts or business in which the Company has an interest. Exceptions to this prohibition are activities carried out by the Company through associations and trade associations.

5.6. Public spaces and social networks

The Company's official social networks are managed by the Digital Marketing Team, who are strictly aligned with our policy on the matter for their use.

The communications made by the Company will always be framed by the values and business principles of the Levapan Group, without affecting the private sphere of the lives of its employees and managers.

06

Conduct towards the Company

6.1. Assets and information

Each of us is responsible for ensuring that the assets, facilities, materials, equipment and services of the collaborators, as well as confidential information are not used for any purpose outside our business activity, therefore:

- The information generated or stored in the means and resources assigned by the Company is its property. This type of information includes, but is not limited to, innovations, strategies, technical, financial and human resources plans, documents, databases or plans and intellectual property on trademarks and patents; all of them of a reserved nature.
- Much of the confidential information is stored on electronic media. Electronic data must be protected with the same care as any physical document.

- Proprietary information should not be shared with others, including colleagues, unless they have a legitimate work-related need to know.
- Unauthorized disclosure, including unauthorized disclosure, could destroy the value of the information, provide an unfair advantage to third parties outside the Company or cause damage to the Company.

6.2. Protection of Personal Data

The Levapan Group is committed to the confidential and secure treatment of the personal data of its stakeholders, which must be collected in databases or files, in accordance with current legislation and defined good practices. As an entity respectful of the privacy of individuals, we recognize that the holders of personal

data have the right to have adequate elements to ensure their protection, taking into account their responsibilities, rights and obligations.

Our personal data protection policy establishes guidelines for the treatment of personal data and defines processes for collecting, storing and guarding personal data, necessary to comply with the activities of its corporate purpose with respect to employees, customers and suppliers.

The Levapan Group will process personal data in accordance with the purpose for which they were collected and in accordance with the authorization granted by the owner. The processing of data may be carried out through physical, automated or digital means, according to the type and form of collection of personal information.

6.3. Handling of financial information

The Levapan Group is committed to providing truthful, accurate and timely financial information.

The employees in charge of preparing the accounting information shall:

- Ensure that all transactions are properly recorded.
- Ensure that the accounting records comply with the regulations and legislation in force.
- Keep the supporting documents of the transactions.

6.4. Anti-corruption, fraud and bribery

All companies that are part of the Levapan Group are committed to fight corruption and in this sense, they comply with all national laws applicable to each country, as well as current and future international anti-bribery regulations.

The Company promotes and establishes within its organization, a commitment to an institutional anti-bribery and anti-corruption culture in its management and control bodies, legal representatives, shareholders and in general in all its employees, customers, suppliers, contractors, strategic allies and other third parties.

In order to implement this commitment, all those who perform acts or business on behalf of the Company or

are linked to it commercially or in any other way, shall refrain directly or indirectly from any of the behaviors listed below:

Bribery: consisting of offering, paying, promising, promising, authorizing or receiving the payment of money or thing of value, or sharing part of the payment of an awarded contract, knowing that all or part of the money or things of value will be offered, delivered or promised, directly or indirectly to any third party in order to:

- (i) Induce them to do or fail to do any act that violates their duties.
- (ii) To secure an improper advantage.
- (iii) Inducing such government official to use his or her influence to assist any of the Levapan Group companies.
- (iv) Influence the awarding of a contract, permit or judicial proceeding.

The limitation herein also extends to using intermediaries such as agents, subcontractors, consultants or other third parties to channel improper payments.

Transnational Bribery: The offering or giving of money, goods of pecuniary value or other benefits, such as favors, promises or advantages to a public official of a foreign state, in order to obtain the performance or omission of any act related to a transaction of an economic or commercial nature in connection with the exercise of his or her office.

Extortion or instigation of a crime: The demand for a bribe or payment by a government official, collaborator or third party in order to perform his or her duties, or to grant an advantage or a contract to any of the Group's companies.

Fraud: Any untruthful and unethical action that harms the Company or its stakeholders. Fraud is also committed by any person who, by **inducing or keeping another in error by means of artifice or deception**, obtains an unlawful advantage, for himself or for a third party, to the detriment of the Company's interests. Fraud is also committed by anyone who commits a criminal act against the correct

and effective administration of justice, the public faith, the economic and social order or the economic assets of the Group or of a third party.

Corruption: Refers to any situation in which the administrator or collaborator (employees and contractors) abuses or makes improper use of the assigned function or responsibility to divert the management of public, collective or corporate interests.

Corruption includes the acceptance of retribution of any nature that compromises the transparency and objectivity of the collaborator or administrator of the Company. The retribution may be for the benefit of a third party, being sufficient, for corruption to occur, a dishonest action that unfairly favors the interests of third parties to the detriment of the interests of the Company.

Corruption also includes acts of unfair administration, manipulation of economic and financial information, disclosure of privileged or confidential information, violation of the data protection regime, non-compliance with corporate policies and regulations, private corruption, conflicts of interest or ethics, violation of the regime of disqualifications and incompatibilities, gifts,

hospitality and hospitality outside corporate policies, facilitation payments, improper relationships with politically exposed persons, extortion, misappropriation of resources, leakage of information, requests for favors or improper recommendations, payments without support or irregularities, crimes against public administration, crimes against the economic assets of the Company or a third party, among other unethical behavior.

When the person who in any way is linked to the Levapan Group is facing one of the situations described above, he/she must reject it, inform his/her superior and report it immediately to the Ethics Hotline.

Failure to comply with the provisions herein shall entail sanctions, not only for the Levapan Group companies, but also personal sanctions of a criminal nature, for the employees involved in such conduct.

6.5. Money laundering control

Under no circumstances shall the development of the corporate purpose of the companies that are part of the Levapan Group imply the performance of illicit activities,

including those intended to carry out money laundering or terrorist financing operations.

The Levapan Group has a Corporate Governance committed to the prevention of the risk of Money Laundering and Financing of Terrorism, developing prevention programs on this type of activities and due diligence for the knowledge of third parties with which it relates.

The Levapan Group considers a very serious offense the omission or failure to comply with any of the controls, information management or other guidelines for the prevention, detection and control of money laundering and terrorist financing activities, likewise, it will have effective communication mechanisms for the corresponding report and through the Ethics Line where activities that constitute money laundering or terrorist financing may be reported.

The Levapan Group's commitment is extended to its contractors, temporary personnel and, in general, to all third parties with whom it maintains commercial relations.

6.6. Political Campaigns

Levapan Group companies shall not participate in political campaigns, through financing or any other activity that promotes them.

6.7. Conflict of Interest

A conflict of interest arises when employees, directly or through third parties, find themselves in situations that reduce their independence or objectivity and/or are faced with making a decision where they have the possibility of choosing between the Company's interest and their personal interest or that of a third party.

The Levapan Group considers that when an employee representing the Company performs or manages acts or contracts with his/her spouse, partner or permanent partner, or any of his/her relatives within the fourth degree of consanguinity (parents, children, grandparents, grandchildren, grandchildren, siblings, aunts, uncles, nephews or cousins), second degree of affinity (parents, children, grandparents, grandchildren or siblings of the spouse or permanent partner) or first civil (children or adoptive parents), or his/her partner or partners in fact

or in law, a potential conflict of interest is generated; Consequently, those who are in this condition with other collaborators or third parties related to the Levapan Group must report it to the Ethics Committee.

It is also considered a potential conflict of interest when any of the aforementioned relationships or a sentimental relationship exists between two employees, which must be reported to the Ethics Committee.

If any of the aforementioned relationships are established between employees after they have joined the Company, the employees must report such conflict of interest to the Ethics Committee, which will review the situation and determine, as appropriate, the procedure to be followed.

Failure to report a conflict of interest as soon as it arises constitutes a violation of this code by anyone who has the obligation to report it and fails to do so, or by anyone who exerts influence for its omission.

To report conflicts of interest, use the form attached to the Policy (Treatment of conflicts of interest cases) or request it to the People & Culture responsible for each operation,

sending it signed and scanned to conflictointeres@levapan.com. The treatment of this report will be defined in the aforementioned policy.

6.7. Gifts and favors

The acceptance or giving of gifts, entertainment or other favors may create a potential, perceived or actual conflict of interest. We apply good judgment and restraint when giving or receiving promotional goods or services that do not exceed USD 25. We respect the policies of other organizations with which we do business in this regard.

The aforementioned does not include the delivery by the Company of prizes, benefits or goods corresponding to promotional activities, product demonstrations or other activities of a commercial or promotional nature defined and approved by the Levapan Group.

6.8. Compliance with Policies, Procedures and Reporting of Results of Control Mechanisms

The Levapan Group has implemented policies and procedures aimed at establishing internal control

mechanisms that allow continuous monitoring and increase the efficiency and effectiveness of its operations. Therefore, it is the obligation of all employees to comply with and apply these policies and procedures.

Any action that seeks to prevent the implementation of the established controls, to request other employees to omit their execution, or to hide, manipulate or modify the results of control activities, violates the principles of integrity and honesty promoted in this Code. In the event that such situations are identified or become known, employees must report them immediately, as they will be subject to disciplinary measures.



07

Conduct with Government and Authorities

In the Levapan Group we comply with the regulations in force in each of the jurisdictions where we are present, we collaborate at all times with the government and competent authorities for the full exercise of their powers, and we act in accordance with the law.

We comply with the requirements and observations of governments and authorities in the exercise of their powers, always seeking to collaborate with efficiency and courtesy. Relationships with public officials will always be conducted in compliance with the regulations in force and in no case in contravention of the provisions of this Code.



08

Ethics Committee

The Company has an Ethics Committee, whose main function is to guide the Company in the development of the business based on ethics. In order to comply with this, it will receive, analyze, investigate and report on those situations that go against the provisions of this code and related policies.

This committee meets once a month on an ordinary basis and as often as necessary on an extraordinary basis, as called by any of its members; these sessions will serve to evaluate and analyze compliance with policies and alleged violations to them, as well as to socialize situations that require a decision based on the Company's ethics.

It is comprised of five (5) members: a member of the board of directors, the president of the Levapan Group and representatives of the senior management of the Legal, People & Culture and Audit areas of the Company.

The Committee may meet with a simple majority and in case of decisions, they must always be communicated in advance to the President.

The Committee is responsible for overseeing the application of the Code of Ethics and establishing the necessary mechanisms for the dissemination of the Code and strengthening of its decisions or doctrines, seeking the highest standards of ethical conduct within the organization.

The Committee will be in charge of approving and managing the disclosure of the modifications made to the code.

The functions of the Committee shall be:

- To ensure compliance with the rules of conduct contained in the Code of Ethics and Conduct.

- To dictate the necessary measures to correct conduct that violates this code.
- To consider and decide on possible conflicts of interest, consultations in the interpretation or application of the contents of the Code of Ethics.
- Guide the Company in making decisions based on the values and principles of the Levapan Group.
- To be aware of any situation that due to its particularities may conflict with the interests of any of the companies that are part of the Levapan Group.

We have mechanisms where you can report situations that are considered contrary to our ethical principles or to provide guidance on the content of this Code and its application.



09

Communication Channels

9.1. Ethics Line

To ensure that all employees or external parties can report situations anonymously, we have established telephone, e-mail and web page whistleblower hotlines for all countries where we operate. Your information will be received by a professional company that is independent of the Levapan Group. Complete confidentiality is maintained and the identity of the whistleblower is protected. In no case will there be any retaliation as a result of the reports submitted.

- They will be available 24 hours a day, 365 days a year.
- Each country will have a toll-free contact number.
- You can report your concern in any language.
- You can submit your report anonymously.

There is a procedure in which the person receiving the complaint knows exactly to whom he/she should refer within the Company:

Contact the Ethics Line in each country:

Country	Phone Line
Colombia	01 800 752 2222
Ecuador	1 800 000 031
Peru	0 800 00932
Dominican Rep.	1 888 760 0133
Venezuela	800 162 7357
Other Means	
	www.resguarda.com/levapan
@	etica.levapan@resguarda.com

Compliance Officer Contact:
oficialdecumplimiento@levapan.com

- Access will be available to anyone who deems it necessary to use it.

9.2. What is not an Ethics Line?

It is not a tool for complaints and claims but a mechanism to report possible irregularities that violate ethical principles.

- It is not an investor or user service line.
- It is not a line that replaces the mechanisms established by local Labor legislation.
- Before generating a report through the ethics hotline, consider and take into account all the regular channels necessary for the escalation of any situation presented.

10

Responsibility for Knowledge of the Policy

The Company's policy is to have zero tolerance for any type of conduct that could be considered an act of corruption, national or transnational bribery or any other conduct that violates the provisions set forth in this Code of Ethics. The infringement, violation or transgression of this policy will result in an internal investigation that may result in anything from formal calls for attention to the termination of employment contracts and reporting to the competent authorities, when appropriate.

Responsibilities:

- All employees and other persons linked to the Company must know and fully respect the guidelines of this Code. In order to comply with the above, it is a duty to attend all training sessions scheduled for this purpose by the Ethics and Business Conduct Committee or the Company's management.
- The President of the Levapan Group shall ensure the implementation of the Company's Code of Ethics.
- Due to the nature of their functions, those who have people in charge, conduct negotiations with customers, suppliers and stakeholders, will face ethical dilemmas more frequently and have the duty to set an appropriate example of ethical behavior within the terms of this code.
- If a Labor Group employee engages in activities outside the work environment, whether for profit or not, such activities shall not violate confidentiality and loyalty to the Company.
- Report any fact that goes against what is described in this code.

Conflict of Interest

If you have a conflict of interest:

1. Open the following form by
2. Print and fill out the form
3. Scan the form and send it to ***conflictointeres@levapan.com***

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