



MANUAL PTEE- TRANSPARENCY AND BUSINESS ETHICS PROGRAM



1. INTRODUCTION

SOLUCIONES DE TECNOLOGÍA E INGENIERIA S.A.S., hereinafter **SDT Ingeniería SAS**, is a telecommunications integrator and virtual operator, which provides integrated and innovative services and strategies that satisfy the needs of advanced technology and engineering for all sectors of the economy; besides developing solutions that adjust to the specific requirements of each client, providing unified and convergent solutions that allow it to position itself in its environment, together with the fact of always offering an excellent solution for each project backed by the best brands worldwide and the best human team.

Today, **SDT Ingeniería SAS** is committed to the responsibility of contributing to the development of prevention strategies in matters of corruption and transnational bribery. A Compliance Policy and Organizational Ethics Program has been designed and implemented in accordance with current regulatory criteria and duties, with which it is intended to generate a culture and awareness in all employees and third parties with whom it interacts.

Corruption has been classified as the main obstacle to the development of national and international organizations. The risk of committing the crime of transnational bribery and acts of corruption suppresses the trust conferred on organizations, affects public economic order, and impedes the growth and development of any nation.

With the execution of acts of corruption, organizations are exposed to a series of concomitant risks, such as: Legal, Reputational, Operational, and Contagion Risk; generating negative consequences for the country's economy and in particular for organizations in the real sector of the economy, affecting their competitiveness, productivity, and sustainability. Therefore, some sectors have adopted various mechanisms of a preventive and repressive nature to effectively confront such illicit acts.

2. OBJECTIVE

To provide guidelines for adopting roles, controls, and procedures within the organization with the purpose of minimizing the probability of occurrence or impact

of risk events related to Corruption and/or Transnational Bribery contrary to current regulations and that must be attended to by all employees of the organization.

This PTEE Manual - Transparency and Business Ethics Program, as well as the attached policies, are defined by Senior Management and are related to transparency and integrity in the Organization. Therefore, this PTEE Manual - Transparency and Business Ethics Program raises the commitment of SDT Ingeniería SAS and its senior managers to ethical, transparent, and correct actions under its ideology of zero tolerance against acts of Corruption and/or Transnational Bribery.

3. SCOPE

This manual contains the policies and procedures designed by SDT Ingeniería SAS, which shall be mandatory for all dependent and independent employees who make up the human team linked to the company, legal representatives and intermediaries, members of the board of directors, interns, and any natural or legal person acting duly authorized on behalf of the organization or who is legally or contractually linked to it.

All of them oversee ensuring the correct functioning of the manual and its associated policies, during the time that the relationship lasts, and during the time in which there is an obligation or duty of confidentiality and reserve towards the company. Likewise, they are responsible for compliance with the manual and its associated policies in whatever corresponds to their profile and assigned functions, during the time that the relationship lasts, and during the time in which the obligation or duty of confidentiality and reserve towards the organization lasts.

4. DEFINITIONS

- **Senior Management:** These are the Administrators and the main executives of the Organization, that is, president, vice presidents, directors, Managers, and Members of the Board of Directors.
- **Associates:** These are the so-called partners or shareholders, that is, those persons who, by themselves or in association with one or more others, constitute a legal entity fulfilling the legal requirements established for that purpose.

- **Contractor:** Services to a Legal Entity or that has a contractual legal relationship of any nature with it (Intermediaries, agents, distributors, advisors, consultants, and individuals).
- **Corruption:** Activity executed by a collaborator, contractor, supplier, or agent contrary to the interests of the organization in which they abuse their position of trust to achieve some personal gain or advantage for themselves or for another person in the organization in order to ensure a direct or indirect inappropriate advantage for it.
- **Due Diligence:** Equivalent to executing something with sufficient care. There are two interpretations regarding the use of this concept in business activity.
- **Enhanced Due Diligence:** It is the process by which the company adopts additional measures with greater intensity or rigor to achieve knowledge of the counterpart, its business, operations, products, and the volume of its transactions.
- **Employee:** Individual who is obliged to provide a personal service under subordination.
- **Public Official:** Any person who performs a public function, including for a public body or organization, or who provides a public service.
- **Foreign Public Official:** As determined by Law 1776 of 2016, a foreign public servant is considered "Any person who holds a legislative, administrative, or judicial office in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. A foreign public servant is also considered any person who exercises a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State organization, or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. It shall also be understood that any official or agent of an international public organization holds the aforementioned status."
- **Risk Management:** Processes, measures, structures, and methodologies aimed at the prevention and control of the risk of Corruption and/or Transnational Bribery.
- **Binding Lists:** Lists of persons or entities associated either with terrorist organizations or with criminal activities that are subject to mandatory verification in Colombia by virtue of international treaties. To date, the binding lists for Colombia are:
 - United Nations Security Council.

- Designation of Terrorist Organizations European Union.
- Designation of Terrorist Persons European Union.
- List of Terrorist Organizations by the United States.
- **Restrictive Lists:** National and international databases that collect information, reports, and background records from different organizations regarding natural and legal persons that may be involved in suspicious activities, investigations, proceedings, or convictions for the crimes of Money Laundering and Terrorism Financing, such as OFAC (known as the Clinton list), DEA, Interpol, and FBI.
- **OECD:** Organization for Economic Cooperation and Development.
- **Compliance Officer:** This is the person designated by the company who has the responsibility of verifying the adequate and timely compliance of the transparency and business ethics program.
- **PEP's:** Abbreviation for "Politically Exposed Persons," these are national or foreign persons who, due to their profile or the functions they perform, can expose the organization to a greater degree to the risk of Corruption and/or Transnational Bribery, such as: individuals who, by reason of their position, manage public resources or hold some degree of public power.
- **Compliance Policies:** These are the policies adopted by a Legal Entity to prevent risks related to Corruption and/or Transnational Bribery.
- **Compliance Programs:** These are the specific procedures to implement the Compliance Policies.
- **Contagion Risk:** It is the possibility of loss that an organization may suffer, directly or indirectly, due to an action or omission of a counterpart in relation to a crime of Corruption and/or Transnational Bribery.
- **Legal Risk:** It is the possibility of loss incurred by an entity upon being sanctioned, fined, or obliged to compensate for damages as a result of non-compliance with rules, regulations, and/or contractual obligations. Legal risk also arises as a consequence of failures in contracts and transactions derived from malicious actions, negligence, or involuntary acts that affect the formalization or execution of contracts or transactions.
- **Operational Risk:** It is the possibility of incurring economic losses due to deficiencies, failures, or inadequacies in human resources, implementation of techniques, infrastructure, technology, or due to the occurrence of external events.
- **Reputational Risk:** It is the possibility of loss incurred by a natural or legal person due to loss of prestige, bad image, or negative publicity, true or not, regarding

their business practices that cause loss of clients, decrease in income, or judicial proceedings.

- **Warning Signals (Red Flags):** Facts, situations, events, amounts, or relevant financial indicators from which the existence of a suspicious, unusual, or attempted operation can be inferred.
- **Management Systems:** The area responsible for conducting the systematic, critical, and periodic review aimed at evaluating the way in which Employees and Associates comply with the provisions of the Compliance Program.
- **Transnational Bribery:** Act by virtue of which employees, administrators, associates, or even third parties linked to a legal entity, give, offer, or promise to a foreign public servant, directly or indirectly: sums of money, objects of pecuniary value, or any benefit or utility in exchange for said public servant performing, omitting, or delaying any act related to their functions and in relation to an international business or transaction.

5. ESTRUCTURA ORGANIZACIONAL PTEE

To guarantee the proper functioning of the MNGE02 PTEE MANUAL-TRANSPARENCY AND BUSINESS ETHICS PROGRAM, SDT Ingeniería SAS has incorporated the Board of Directors, the Compliance Officer, Senior Management, and all areas related to the main operations with counterparts.

It should be noted that, although the Compliance Officer is in charge of ensuring the activities related to the risk management of this manual and its attached documents, this risk management is also the responsibility of all employees of SDT Ingeniería SAS.

Next, the functions that have been assigned to the different area managers regarding Corruption and/or Transnational Bribery will be described.

5.1 Board of Directors, Senior Management

The main functions of this body are:

- Ensure the effective compliance of the policies established by the Board of Directors.

- Approve the policies and mechanisms for the prevention of Corruption and/or Transnational Bribery.
- Appoint the Compliance Officer.
- Supervise compliance with the policies and mechanisms established for the prevention of Corruption and/or Transnational Bribery.
- Review the reports presented by the Compliance Officer, leaving an express record of their evaluation in the respective minutes.
- Provide the financial, technical, and human resources required to implement and manage the guidelines established in this manual.
- Establish guidelines regarding the prevention of Corruption and/or Transnational Bribery.
- Supply the technological, human, and physical resources necessary for the implementation and administration of the manual if required by the Compliance Officer.
- Attend to the requirements or recommendations made by control entities, board members, or internal control bodies for the proper compliance of the manual.
- Provide support to the Compliance Officer.
- Demand compliance with this manual and the attached policies and guidelines.
- Keep confidential the information known on their functions regarding prevention.
- Report the conflicts of interest of which they are aware.
- And other complementary functions.

5.2 Legal Representative

The main functions of this body are:

- Present with the Compliance Officer, for approval by the Board of Directors and, if there is none, by the highest corporate body, the PTEE policies, this Manual, and its updates.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.
- Efficiently allocate the technical and human resources, determined by the Board of Directors and, if there is none, by the highest corporate body, necessary to implement the PTEE.
- Verify that the Compliance Officer has the availability and capacity necessary to develop their functions.

- Enforce the PTEE and the instructions regarding the prevention, administration, and control of TB/C (Transnational Bribery/Corruption) that are approved by the Board of Directors and, if there is none, by the highest corporate body.
- Study the results of the TB/C Risk evaluation carried out by the Compliance Officer and establish the corresponding action plans.
- Present to the Board of Directors and, if there is none, the highest corporate body, the reports, requests, and alerts that it considers should be addressed by it and that are related to the PTEE.
- Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information responds to criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.
- Verify that the PTEE develops the Compliance Policy adopted by the Board of Directors and, if there is none, the highest corporate body.
- Report the conflicts of interest of which they are aware.
- Certify before the Superintendence of Companies compliance with the provisions of Chapter XIII of the Basic Legal Circular, as required by said surveillance and control entity.

5.3 Compliance Officer

The Compliance Officer is the natural person designated by Senior Management to lead and manage risk; therefore, they must have special characteristics that allow them to correctly execute their work:

The person exercising the position of Compliance Officer must have at a minimum:

- Be an accredited Professional with a University Degree.
- Be endowed with autonomy, as well as the required human and economic resources.
- Have direct access to Senior Managers.
- Have a good reputation and professional experience.

The main functions are:

- Ensure the adequate execution and monitoring of the compliance manual and organizational ethics program.
- Establish mechanisms for receiving complaints (telephone lines, special mailboxes on the website, among others) that make it easier for those who

detect possible irregularities to bring them to the attention of the entity's competent bodies.

- Submit a face-to-face and written report to the highest body and, if unable to attend it, may present it to the legal representative regarding the implementation, development, and progress. In addition, they must report semi-annually on compliance.
- Approve the risks to which the organization is willing to expose itself.
- Promote the adoption of corrective measures to this manual and its attached documents.
- Train employees or designate who will conduct the training on the compliance manual and organizational ethics program.
- Support the training given to employees.
- Send communications to personnel in the event of changes to the regulations because of the manual, in accordance with the designed strategy.
- Propose updating the compliance manual and organizational ethics program, if necessary.
- Evaluate the reports presented by internal audit or the entity that executes similar functions or acts in its place and adopt the appropriate measures regarding the reported deficiencies.
- Identify, analyze, and report suspicious or unusual operations of which they have direct knowledge or through a third party.
- Inform the heads of the conducive action once the internal report is analyzed.
- Monitor this manual and its attached documents.
- Deliver the information required by the competent authority.
- Retain the documentation that must be guarded in the exercise of their functions.
- Keep confidential the information known on their functions regarding the prevention of acts of corruption and transnational bribery.
- Keep a record of the conflicts of interest reported to them.
- And other complementary functions.

5.4 Management Systems

The main functions are:

- Evaluate the effectiveness and compliance of this Manual and its attached documentation and report any anomalies detected to the Compliance Officer.
- Design and submit for approval by the Board of Directors or its acting body this manual and its attached policies and guidelines.
- Design and propose for approval by the Board of Directors or its acting body, the structure, instruments, methodologies, and procedures aimed at effectively managing the entity's Risks of prevention and detection of Corruption and transnational bribery.
- Ensure compliance with the PCSG25 Procedure for addressing risks and opportunities and what is established in this manual to carry out a correct evaluation of Transnational Bribery risks.
- Include in the training program what is pertinent to compliance with this manual and its attached documents.
- Ensure the dissemination of the compliance manual and organizational ethics program by the most expeditious means.
- Determine the external and internal issues, and the risks and opportunities that may affect the audit program, and implement actions to address them, integrating these actions into all relevant audit activities.
- Conduct a periodic review of the processes and procedures implemented on the occasion of the adoption of this manual and attached documents, and if necessary make recommendations of these through a report to it.
- Establish all relevant procedures, including those for: The coordination and schedule of all audits and the selection of the audit team; the evaluation of auditors; the establishment of external and internal communication processes, as appropriate; the resolution of conflicts and the handling of complaints; audit follow-up, as appropriate; presenting reports to the organization, as appropriate.
- Establish control and Audit systems in accordance with applicable accounting standards that allow the Compliance Officer and the Statutory Auditor to verify the accuracy of the accounting.
- Ensure that appropriate documented information is prepared and maintained, including internal control program records.
- Determine the general policies regarding Auditing that Senior Management and the Compliance Officer (Control and monitoring) must advance in the face of Corruption and/or Transnational Bribery situations.
- Propose the necessary solutions and mechanisms to prevent and mitigate Corruption and/or Transnational Bribery risks, if applicable.

- Maintain confidentiality.
- And other complementary functions.

5.5 Area Leaders, Directors, and Coordinators

The main functions are:

- Report to the Compliance Officer on the activities detected by them or the personnel in charge.
- Accompany the employees in charge for the correct adoption of the compliance manual and organizational ethics program.
- Maintain confidentiality.
- Report the conflicts of interest of which they are aware.
- Prepare a quarterly report on the execution of the system regarding CIST (Corruption and Transnational Bribery) risks, conflicts of interest, donations, and gifts.
- And other complementary functions.

5.6 Organization Personnel

The main functions are:

- Report on the situations detected to the area director and/or direct boss.
- Attend scheduled training sessions.
- Attend to the requirements and requests made by the Compliance Officer.
- Inform the area director and/or direct boss in the event of a conflict of interest associated with any situation of Corruption and/or Transnational Bribery.
- Refrain from informing the risk sources of the causes that gave rise to implemented control, which has been subject to internal analysis and/or report to the competent authority.
- Report the conflicts of interest of which they are aware, as well as gifts or donations they give or receive.
- Maintain confidentiality.

6. GENERAL TRANSPARENCY AND BUSINESS ETHICS POLICY

To mitigate the risk of Corruption and/or Transnational Bribery, the following transparency and business ethics policy is established: **PLGE05 General transparency and business ethics policy.**

7. PTEE GUIDELINES

The general guidelines adopted by SDT Ingeniería SAS from now on are established, which seek the efficient, effective, and timely development of the administration of the Compliance Policy and Organizational Ethics Program, seeking to make the best decisions regarding exposure and prevention of materialization.

- This program will be articulated to the policies and procedures defined by the Organization for the strengthening of its internal control and corporate compliance:
 - PCSG02 Procedure for corrective, preventive, and improvement actions
 - PCGL02 Procedure for Selection and Evaluation of Contractor Suppliers
 - PGSG01 Annual Audit Program
 - PLSG06 Quality policy
 - PLSG07 Labor disconnection policy
 - PLSG01 Occupational health, safety, and environment policy
 - PLSG02 No alcohol, no drugs, and no weapons policy
 - PLSG03 Road safety policy
 - PLSG04 Policy for the prevention and control of workplace harassment and mental health
 - PLSG05 Corporate social responsibility policy
 - PCSG04 Senior management review procedure
 - PCSG25 Procedure to address risks and opportunities
 - MNGE01 SAGRILIFT Manual and associated documentation
 - and other policies established by the organization;

- Donations that do not have a lawful purpose will not be granted or received, nor will facilitation payments of any kind be made;
- The due diligence procedures established by the organization regarding clients, suppliers, partners, investors, contractors, distributors, agents and intermediaries, government entities, public or government officials, and collaborators with critical positions will be categorically complied with;
- Any act aimed at defrauding or that is executed with dishonest intent is prohibited;
- The misappropriation of funds, securities, office supplies, or any other asset of the entity and/or its clients is prohibited;
- Any inappropriate handling of money or financial transactions, including the respective reports, is prohibited;
- Revealing confidential and proprietary information to third parties in order to obtain a profit is prohibited;
- The generation of personal profit from the knowledge of information about the organization's internal activities is prohibited;
- All conduct focused on hiding, changing, omitting, or misrepresenting accounting records to hide unethical activities that do not reflect the nature of the transaction recorded is prohibited;
- Any type of inappropriate payment in all our activities, involving national or foreign public officials, clients, suppliers, and all other counterparts, is prohibited;
- Bribes or illegal commissions will not be paid, under any circumstances. This also applies to any person or organization representing the Organization, including organizations;
- No money or anything else in kind will be delivered under any circumstances, if these do not correspond to obligations representing the ordinary course of business and in compliance with contractual and legal commitments;
- In all cases, it will be contributed to ensure that the registered information is accurate, timely, complete, and that its maintenance is carried out in accordance with the internal procedures established by the organization;
- Not to pay bribes or illegal commissions, under any circumstances;

- Any type of bribe or act of corruption is prohibited, and compliance with all Anti-Corruption and Anti-Bribery Standards will be required, including External Circular 100-000003 of 2016 of the Superintendence of Companies;
- In case of encountering a gap regarding the events or application of the policies implemented in this document, the provisions of MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy defined by SDT Ingeniería SAS may be applied by analogy.

8. GUIDING PRINCIPLES

SDT Ingeniería SAS is committed to the correct execution of the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy, it will base its actions on fundamental principles of total Intolerance towards Transnational Bribery and any corrupt practice.

All its actions will be based on the Four (4) fundamental principles:

- **Duty to Report:** Everyone without exception will be obliged to report the facts or circumstances that may be considered acts of Corruption and/or Transnational Bribery by using the channels established for this purpose in compliance with the procedures. These reports are covered by the principles of confidentiality and/or reserve.
- **Principle of Loyalty:** Everyone without exception has the obligation to be loyal to the organization, therefore it is our duty to communicate to our superiors any fact or irregularity committed by another official or a third party, which affects or may injure its interests.
- **Principle of Corporate Interest:** All actions must always be governed by general interest and management at all levels must be devoid of any personal economic interest. Transparent conduct is exempt from payments or recognition to obtain or retain business or gain a business advantage.

- **Principle of Truthfulness:** Everyone without exception, we are able to always tell the truth and be sincere, honest, frank, and act in good faith above any consideration.

9. RISK MANAGEMET

To mitigate the risk of Corruption and Transnational Bribery, the following guidelines are established that seek the efficient, effective, and timely development regarding the administration of the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy, seeking to make the best decisions regarding exposure to it:

The identification of risks will be carried out through a knowledge and evaluation process, defining methodologies, techniques, tools, and information sources, therefore SDT Ingeniería SAS is governed by the **PCSG25 Procedure to address risks and opportunities**.

- Review, evaluate, and analyze the internal and external context that allows identifying all interested parties, risk factors, associated risks, among others.
- Establish identification methodologies that are applicable to the processes, to determine the Risks of Corruption and Transnational Bribery.
- Identify the potential and occurred Risks of Corruption and Transnational Bribery in each of the applicable processes, based on the methodologies established in the development of the previous literal.
- The identification stage must be carried out prior to the implementation or modification of any process involved.
- Risks, risk-generating factors, and controls for risk mitigation will be included in the MTSG17 Risk matrix of money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction - Transparency and Business Ethics Program.
- All procedures will start from the precept of due diligence; no process will be carried out without compliance with the requirements demanded for it.
- The information provided by the counterparts will be analyzed and verified.
- The controls implemented by the organization seek to prevent SDT Ingeniería SAS from generating the probability of occurrence and/or impact of the risk due to Corruption and/or Transnational Bribery.

- Risk mitigation controls will have periodic follow-up (annually) and constant monitoring, to achieve effective and timely implementation.
- The Compliance Officer will determine the applicable control with the help of what is established in the matrix.
- Responsibilities and processes will be assigned, establishing responsible parties and areas in charge of executing them.
- Some risks of Corruption and/or Transnational Bribery may be assumed after analysis and approval by the Compliance Officer or to whom they delegate this function.
- It will be the responsibility of all employees to identify risks related to Corruption and/or Transnational Bribery and report them to the Compliance Officer.
- It will be the responsibility of all employees to comply with the established procedures to prevent and control conduct related to acts of Corruption and/or Transnational Bribery.
- Training and/or communication will be provided in order to generate an organizational culture.
- Collaboration with competent authorities will be carried out through the delivery of required information.
- If the organization enters a new market or acquires new products, an identification of risks associated with Corruption and/or Transnational Bribery will be carried out. With the objective of implementing additional controls, to decrease the probability of occurrence of Corruption and/or Transnational Bribery risk events.

9.1 Mechanisms for risk identification

- Review of information sources with events, data, warning signals, or unusual and suspicious operations, stated and published by control entities or bodies regarding the prevention of C/TB risk.
- The applicability to the Company must be reviewed, according to the nature and characteristics of the risk factors and associated risks.
- Unusual events reported through the channels defined by SDT Ingeniería SAS.
- Identification of risks based on industry compilation, generated jointly by process leaders and the Compliance Officer.
- Review of shareholding changes in companies related to SDT Ingeniería SAS.

The results of the semi-annual review of the stages and elements of the system will be the responsibility of the Company's legal representative with the support of the Compliance Officer, and it must be presented to the Company's Board of Directors. The Transparency and Business Ethics Program is implemented through a series of systematic and interrelated phases or steps, which include:



Figure 1. PTEE Stages

9.1.1 Risk Factors

Risk factors are defined as the agents that generate or may generate a loss for the Company. Their segmentation will be carried out considering the following:

- Clients
- Suppliers
- Company Partners
- Company Employees
- Distribution channels
- Jurisdiction
-

In the case of SDT Ingeniería SAS, the risk factors originated from each of the business lines and the sectorial knowledge of risks from ANDI:

Factor de riesgo	Riesgo CIST
State/Government Clients	Risk of bribes for awarding, client retention, or approval of discounts.
Institutional purchases	Risk of bribery in logistics operations involving customs officials.

Factor de riesgo	Riesgo CIST
Intermediaries/managers: commissions for "management" or "processing" to close deals	Risk of bribery or facilitation payments.
Sales from or to unregulated companies	Risk of improper payments for permits, inspections, customs, licenses, or contracting.
Logistics/Jurisdiction: dispatches to areas with high criminal control or extortion	Logistics/Jurisdiction: dispatches to areas with high criminal control or extortion
Maintenance and operational continuity: pressure to restore operations	Risk of improper commissions, favoritism, or technical steering.
Relationship with plant personnel/decision-makers	Risk of conflicts of interest, improper gifts/hospitality, "commissions" for approval of records.
Public works and infrastructure	High risk of bribery, collusion, steering of technical requirements, additions, and cost overruns.
Auditing/supervision	Risk of improper payments for approval of records, satisfactory receipts, or release of advances.
Subcontractors	Risk of outsourcing improper payments via secondary contractors.

➤ **Typical warning signals:**

- Payments from third-party accounts, unusual returns, unsupported discounts, distributors without infrastructure, recurring purchases without commercial logic.
- High commissions without a contract, payments to third parties or unrelated accounts, clients avoiding revealing the ultimate beneficial owner, inconsistencies between order–invoice–dispatch, inflated freight costs.
- Repeated orders without technical support, spare parts without traceability, supplier "imposed" by a client official, urgent payments with account changes.

- Recurring additions without technical justification, records without evidence, pressure to hire a specific subcontractor, gifts/hospitality during biddings, unagreed commissions.

9.1.2 Transversal blocks

➤ Common C/TB factors

- Use of "consultants" or "managers" to win business.
 - Gifts, trips, hospitality, and commissions without policy/registration.
 - Conflicts of interest in purchasing, selection of distributors, or subcontractors. Counterparts (third parties).
 - Countries of operation (highly corrupt countries).
 - Economic sectors (Construction, Infrastructure, Manufacturing, among others).
 - Nature of the company.
 - Clients, employees, and suppliers.
- Risk events will be identified using the MTSG17 Risk matrix of money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction - Transparency and Business Ethics Program, which, according to needs and circumstances, will be permanently updated.

For risk events of national bribery, transnational bribery, and other forms of private corruption, causes are identified (what, how, and why), their frequency of occurrence (probability), and their consequences (impact), subsequently measuring the inherent risk, which originates from the very nature or characteristics of the counterparts, products, commercialization, and regulations, among other aspects.

9.2 Control Mechanisms

In this stage of the model, activities are defined that allow the Organization to minimize the risk of the ways in which C/TB can occur, which are given a rating that

affects the inherent risk. The control measures translate into a decrease in probability or impact, which is linked to the quality of the control.

To this end, and with the purpose of mitigating risk exposure, the Company establishes activities such as:

9.2.1 Documentation of policies

Implement and document through this Manual the activities, procedures, responsibilities, and policies to be followed by SDT Ingeniería SAS, to prevent and mitigate the risk of money laundering and terrorism financing.

9.2.2 Designation of responsible parties

Appoint a person responsible for periodic monitoring of inherent risk, residual risk, and established controls for the mitigation of exposure to corruption and transnational bribery; this person will be called the Compliance Officer.

9.3 Due Diligence Procedures

As part of the control process, the due diligence procedure is established for all clients, employees, partners, and suppliers of the Company, which will be the responsibility of the area in charge of the first contact, whether to establish a contractual, commercial, labor, or other type of relationship. This procedure must be carried out prior to their linking to prevent the Company from being used as a means for executing illicit activities that could incur any legal, operational, contagion, or reputational risk.

These mechanisms are aimed at validating documentation, verifying information, cross-checking against Binding and Restrictive Lists, and consolidating operations, which will allow obtaining information about their operations and therefore being alert to warning signals. As a basic knowledge policy and taking into account the binding nature of the UN list and the restrictive nature of the OFAC list, as well as sanctions imposed by the comptroller's or inspector general's office, without prejudice to the results obtained in other lists that may also be binding and restrictive, if a client, supplier, employee, or potential partner turns out to be linked in any of the aforementioned lists, the link will not proceed and, if active in any

capacity with the Company, the relationship will be immediately terminated and the respective report to the UIAF will be made.

Therefore, the following guidelines and policies are established, which are of mandatory compliance:

9.4 Due Diligence in commercial relationships

The Company has established due diligence procedures that allow it to gain adequate knowledge of the counterparts with whom it intends to establish a commercial or contractual relationship. These mechanisms are based on the validation of the following information:

- Linking format (According to applicable counterpart). This format requests general information about the potential counterpart, its shareholders, commercial and banking references, financial information, information about assets, properties owned, among others.
- Checking the Binding and Restrictive Lists of the third party and, if applicable, its shareholding structure (of all those who own 5% or more of the share capital).
- Declaration of origin of funds.
- Documentation requested as appropriate to the counterpart.
- PTEE clause in contractual relationship.

For third parties with whom a commercial relationship has already been established, it is defined that subsequent knowledge will be carried out every year through the updating of information of the counterparts with whom a commercial link has been maintained in the last year. Likewise, an annual verification will be carried out in Binding and Restrictive Lists of all distribution channels with which a commercial relationship has been maintained in the same period, as well as of partners or shareholders who own 5% or more of the share capital.

➤ Due Diligence for Clients

Considering that the organization occasionally offers its products directly to natural people, it is necessary to define the due diligence policy for these clients, for the purposes of carrying out due diligence that allows adequate knowledge of their main characteristics.

➤ **Natural and legal person clients**

The organization has established due diligence mechanisms that allow it to gain adequate knowledge of natural and legal person clients. These mechanisms are based on the validation of the following information:

- Basic client data such as name if a natural person or legal representative if a legal entity, identification, shareholders, or ultimate beneficial owners.
- Checking the client in Binding and Restrictive Lists.
- Declaration of origin of funds.
- Documentation and information provided by the client.

For natural person clients with whom a commercial relationship has already been established, it is defined that subsequent knowledge will be conducted every time the client makes a purchase. Likewise, verification will be conducted in Binding and Restrictive Lists. The same procedure described herein will be applied to natural people who are also employees and/or family members of employees of the Company.

In the case of linked clients, an annual update of the FTGC06 Client linking form will be requested, and the cross-checking of third parties in Binding and Restrictive Lists will be conducted.

Note: The salesperson in charge of the client must manage a declaration of non-acceptance of bribery, duly signed by the LR (Client) and the salesperson in charge, which must specify whether they are an active party in government contracts and declare whether there are conflicts of interest.

➤ **PEPS**

Although it is not frequent for the Company to have relationships with Politically Exposed Persons (PEPs), the due diligence process for Politically Exposed Persons - PEPs will be carried out in the same way as the client knowledge process; however, a monitoring and control process will be carried out periodically in restrictive lists.

➤ **Potential Workers and Active Workers**

To gain knowledge of potential workers, the following mechanisms will be carried out:

- Request a photocopy of the identification document and full names and identification numbers of their core family.
- Cross-check the potential employee and their core family (spouse or permanent partner or parents, as the case may be) in the Binding and Restrictive Lists. The verification support must remain in employment history.
- Verification of professional references from the last three (3) jobs and personal references.
- Other actions defined by the Company depend on the position.

To know employees already linked to the Company, the following actions will be conducted:

- Annually request the updating of data and other requirements established by the Company.
- Identify warning signals, facts, situations, events, or amounts that are outside the normal behavior of a Company worker.

Regarding the termination of a worker, the Human Resources area will inquire with them whether, during their time at the Company, they observed or became aware of situations related to C/TB activities, with the purpose of validating the information provided and detecting possible PTEE violations.

➤ **Partners**

The entry of new partners into the Company will be defined by the parent company's policies; however, and with the aim of conducting an adequate due diligence procedure, each time a new person or company joins, the Compliance Officer will be guided by the following parameters:

- Cross-check the third party in the Binding and Restrictive Lists and validate the result obtained; the verification support must remain in the Company's archive.
- Request and validate support for the origin of the funds subject to the investment.

If the new partner is a legal entity, the due diligence procedure will be conducted on its entire shareholding structure.

➤ Suppliers

The due diligence procedures established by the Company to know its suppliers are of mandatory compliance to all employees involved in the process. Within the established mechanisms, the first instance is the validation of the information detailed below:

- Linking format.
- Supplier Technical Evaluation Form.
- Banking Information Form.
- National Supplier Registration Form, when applicable.
- Document: General Welcome Information (guidelines for the commercial relationship with the Company).
- Declaration of origin of funds.
- Cross-check in Binding and Restrictive Lists and, if applicable, of its shareholding structure.
- Documentation and information provided by the supplier.

In the case of linked suppliers, an annual update of the Supplier Technical Evaluation Form will be requested, and the cross-checking of third parties in Binding and Restrictive Lists will be conducted.

Note: The purchasing and logistics area in charge of the supplier must manage a declaration of non-acceptance of bribery, duly signed by the LR (Supplier), which must specify whether they are an active party in government contracts and declare whether there are conflicts of interest.

9.5 Monitoring

The Compliance Officer will oversee conducting periodic monitoring of the inherent and residual risks of PTEE functionality and the Company's internal controls. For these purposes, all areas of the Company will make available the information that allows continuous monitoring of risks based on the interested parties (clients, suppliers, employees, among others).

Based on the above, the Compliance Officer will include in the report presented to the legal representative and the Board of Directors the results obtained from this monitoring and must include matters concerning the identification of any failure in

risk management controls and procedures and the measures that must be taken to correct them. Likewise, a record will be kept of unusual or suspicious operations identified in the period under review.

The following mechanisms will also be considered within the PTEE monitoring process:

9.6 Warning Signals

Defined as facts or situations, events, amounts, financial indicators, and other information that the company determines relevant. These signals, according to what the Company defines, must consider the risk factors: clients, suppliers, partners, distribution channels, and jurisdiction, monitoring that the characteristics of their operations are within the normal course of business and validating the monitoring results through cross-checks with Binding and Restrictive Lists.

The following examples can be considered (without being the only ones) as qualitative warning signals, in case they are not duly justified:

➤ Clients and Suppliers

- They receive other income amounts greater than those of their main activity.
- The legal representative refuses to appear personally or to receive Company officials in their office.
- Changes in nature, owners, shareholders, domicile, among others.
- Provision of false and/or illegible data and/or documentation.
- Inconsistency between the data recorded in creation forms and supporting documents.
- Third parties declared as independent who manage large sums of money for which they do not declare the source.
- Reluctance to complete creation forms or incomplete filling.
- The activity originating the funds is not consistent with the company's corporate purpose.
- Requesting the intervention of third parties.
- Requesting bribes or benefits for the contract.
- Political pressure.
- Investigations appear in news articles about C/TB.
- The cost of products and/or services is significantly lower than the market rate.

➤ **Workers**

- Significant changes in socioeconomic status.
- Lifestyle that does not correspond to their salary amount.
- Noticeable changes in employee behavior patterns regarding a specific client.
- Avoiding taking vacations or spending extra time at the Company without apparent justification.
- Prioritizing commercial goals over due diligence processes.
- Lack of interest by the workers in learning about policies related to PTEE prevention.

➤ **Distribution Channels**

- Concessionaires refuse to follow established know-your-client processes.
- Use of shell companies for the commercialization of company products and services.

➤ **Jurisdiction**

- Customs brokers fail to meet legal nationalization requirements.
- Request for payment to third parties for the provision of services or sale of products.

9.7 Enhanced Due Diligence

This procedure implies advanced knowledge of the counterpart and the origin of funds, which include additional procedures to those previously mentioned. In the case of the Company, this procedure must be applied to PEPs, ultimate beneficial owners of any counterpart that is a PEP, and those counterparts entailing a higher risk for the Company.

The additional procedures include the following:

- Detailed verification of the information recorded in all counterpart linking forms.
- Sending communication for the third party to clarify alerts arising after validation in binding lists and other information channels.

- Validation of the response document by the compliance officer and validation with the legal representative to authorize or deny the linking.

These procedures are applied by SDT, in the following cases, for those Counterparts and their Ultimate Beneficial Owners who:

- The Company considers represent a higher risk according to the segmentation of its risk factors.
- Are identified as PEPs; and
- Are in non-cooperative countries and have high-risk jurisdictions. To this end, the Company permanently reviews the higher-risk countries contained in the FATF (Financial Action Task Force) lists of non-cooperative countries and high-risk jurisdictions.
- Are publicly exposed to people who, due to their talent, expertise, knowledge, and who in some way enjoy public recognition.
- Have C/TB alerts in binding lists.

In addition to the common measures of the Counterpart knowledge procedure, the Company in the Enhanced Due Diligence process must:

- Obtain the written approval of the Legal Representative, manager, or business unit manager, for the linking or to continue with the contractual relationship when dealing with PEPs, virtual assets, risks escalated by the compliance officer;
- Adopt Reasonable Measures to establish the origin of funds; and
- Conduct continuous and enhanced monitoring, that is, every 6 months of the contractual relationship with risk.
- When the compliance officer can rule out the alert or has sufficient elements to clarify it, they may issue a favorable written concept accepting the linking.

9.8 Exceptions Policy

- All policies are mandatory; however, in exceptional circumstances regarding a control established because of the policies described in this manual, authorization from the Legal Representative must be obtained.
- Exceptions fall on special or atypical situations, such as:
 - Which types of clients will not be required to fill out the knowledge form.
 - Public Entities, according to the concept issued by the Superintendence of Companies determining their risk is lower. However, due diligence is performed for public entities that are not part of Law 80 (Superintendence of Companies: Official Letter 220-045468 of February 24, 2022).
 - Establishing if the linking does not require a contract.
 - Exemption from presenting one of the requirements provided for the knowledge process.
 - Among others with prior analysis.
- Exceptions to controls approved by the legal representative regarding PTEE for clients, suppliers, and other risk factors must be duly documented through the most expeditious means.
- Company employees are obliged to follow all knowledge mechanisms; exception application may only occur when requested and previously authorized.
- Employees requesting exception validation must report to the compliance officer prior to the consolidation of the contractual relationship for its consolidation and, in turn, request authorization from the legal representative. The compliance officer will subject exception cases to a monitoring and follow-up process.

10. ASSOCIATED GUIDELINES AND POLICIES

10.1 Special guideline for the prevention of corruption and/or transnational bribery risk

SDT Ingeniería SAS is fully aware of the diverse manifestations of Corruption and/or Transnational and International Bribery; therefore, by virtue of our commitment, it will face its own challenges and promote its prevention.

The guidelines, orientations, and aspects that base the prevention and control of the risk of Corruption and/or Transnational Bribery are established, and which are in turn applicable to its subordinate companies, in accordance with the provisions of this manual.

10.2 Regulatory policy on conflicts of interest

SDT Ingeniería SAS understands a conflict of interest as a confrontation between public interest and the private interests of the official, that is, when the latter has personal interests that could improperly influence the performance of their duties and responsibilities. Therefore, the PLGE06 Regulatory policy on conflicts of interest is established as a measure against these situations that may arise.

10.3 Policy for the delivery and acceptance of gifts, presents, and other hospitalities

SDT Ingeniería SAS understands that it is necessary to define guidelines for the delivery and acceptance of gifts, presents, and/or other hospitalities; these are recorded in the **PLGE07 Policy for the delivery and acceptance of gifts, presents, and other hospitalities**.

10.4 Guideline for contributions to political parties, political campaigns, their representatives, or candidates

The organization may not make contributions to political parties, political campaigns, their representatives, or candidates in cash or in kind. Exceptionally, contributions may be made provided that all procedures and requirements established for this purpose are met, and express authorization is issued by the board of directors.

Note: For this to proceed exceptionally, the pertinent case must be presented to the Board of Directors and Senior Management, which must leave the decision, whether of approval or rejection, on record in the minutes.

For the purpose of estimating limits against political contributions, the following guidelines will be considered:

TYPE OF CONTRIBUTION	BENEFICIARY	LIMITS
POLITICAL CONTRIBUTION	Political parties, political campaigns, representatives, or candidates.	Exceptionally, the organization may make political contributions with prior authorization for a maximum value of 100 SMMLV (Current Legal Monthly Minimum Wages) or equivalent in kind per year.

All political contributions must be duly recorded in the organization's accounting books and records.

10.5 Donations Policy

The guidelines established for the delivery of donations are established in the **PLGE08 Donations policy**.

10.6 Guideline for facilitation payments to intermediaries or agents

Facilitation payments are considered by the organization as bribery and an act of corruption; therefore, they are inappropriate and prohibited. No employee or collaborator is authorized to offer payments to intermediaries or agents to obtain benefits from third parties or make facilitation payments to employees of natural person counterparts holding the status of National or Foreign Public Official, or any other commercial counterpart as a facilitation mechanism to expedite a procedure or promote or accelerate legal and routine procedures for the benefit of the Organization or its employees.

10.7 Policy against transnational bribery

The guidelines established against transnational bribery are recorded in the **PLGE09 Policy against transnational bribery**.

10.7.1 Due diligence for the mitigation of transnational bribery acts

In the event that the organization carries out operations aimed at its possible participation in national and International transactions related to mergers, purchase

of assets, shares, quotas or parts of interest, or any other organizational restructuring procedure, they will be included as part of the due diligence processes arranged for the knowledge and linking of counterparts. For the purpose of specifying on the subject of Corruption and/or Transnational Bribery, the review will be based on the analysis of legal, accounting, and financial aspects related to national or international businesses or transactions; and identifying Corruption and/or Transnational Bribery risk that may affect the organization, its subordinate companies, and contractors. As a general rule, the outsourcing of a company's operations does not release it from its legal responsibilities. If there is any outsourcing of the company's activities, the company needs to carry out effective due diligence to demonstrate that its standards and commitments to compliance are not lowered (Cf. ISO 19600).

10.8 Guideline for contracts or agreements with third parties

All contracts or agreements signed by the Organization must contain clauses, declarations, or guarantees regarding anti-bribery and anti-corruption conduct. It will be the responsibility of the advisor and/or legal area to include therein an express manifestation by the counterparts of their obligation to comply with the rules against Corruption and/or Transnational Bribery and configuring it as grounds for breach and termination of the contract if not complied with. Likewise, include therein significant economic clauses for breach of these commitments.

It is the responsibility of all employees to ensure compliance with this provision and must validate prior to the signing of the contract, the existence of these within the contract or agreement, and notify the respective area if omitted.

10.9 Accounting records policy

The relevant guidelines for the archiving and preservation of financial transactions are defined in the **PLGF03 Accounting records policy**.

10.10 Remuneration guidelines for employees

These guidelines aim to establish a fair and equitable remuneration system for all company employees, promoting the motivation, retention, and attraction of talent, aligned with the strategic objectives of the organization.

These guidelines apply to all company employees, regardless of their position, seniority, department, or geographical location.

➤ **Principios Generales**

- **Equity:** All employees will receive fair and equitable remuneration based on their role, responsibilities, performance, and contributions to the company.
- **Transparency:** The remuneration criteria and processes will be clear and accessible to all employees.
- **Non-Discrimination:** Remuneration will not be influenced by race, sex, sexual orientation, gender identity, religion, ethnic origin, marital status, disability, or any other characteristic protected by law and is marked by the PLTH03 Inclusion, diversity, and equity policy.
- **Competitiveness:** The salary structure will be adjusted regularly to ensure it is competitive in the labor market and attractive to talent.

➤ **Remuneration Structure**

- **Base Salary:** Each employee will receive a fixed base salary, determined by their position, experience level, and training.
- **Incentives and Bonuses:** Some employees may receive salary increases or additional bonuses based on the achievement of specific commercial objectives. These objectives will be clearly stipulated in the employment contract or in the DGGC02 Commissions and bonuses guidelines.

➤ **Salary Review**

- **Annual Reviews:** The company will conduct annual salary reviews to ensure that salaries remain competitive and equitable. These reviews will consider individual performance, company performance, and labor market conditions.

10.11 Information administration guideline

The MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy, must remain in the archives of the

Compliance Officer, as a guarantee of its integrity, timeliness, reliability, and availability.

The documentary records supporting due diligence in the knowledge and linking of counterparts, as well as the reports of the Board of Directors, the Legal Representative, and the control bodies, operations, risk matrix containing at least: identification of internal and external factors, identified Risks, analysis of the probability of occurrence of Risks and their impact, identification of existing controls to prevent the occurrence or mitigate the impact of identified Risks, evaluation of the effectiveness of controls and definition of necessary improvement actions; Methodology and instruments for the management of Corruption and Transnational Bribery Risks in the entity, including the definition and functions of the responsible committees or bodies, document supporting the communication to all entity officials of the Risk map and the policies and methodologies used, businesses, contracts, reports, inform, and other supports associated with this manual and that are related to follow-up and monitoring activities, must be stored in order to have the evidentiary material of due diligence. The conservation of documents will be carried out chronologically. It will be backed up through a digital copy stored in a technological tool and its custody will be in charge of the Compliance Officer.

Only each responsible party and the LA/FT risk management control bodies will have access to consult the information, especially the Compliance Officer or the competent authority if required.

10.12 Disclosure and training guideline

The training strategy for organization employees will be designed. This training will be carried out at least once a year in person by the Compliance Officer or by whomever they designate. And the established procedures for training will be followed. This training will be held at least one (1) time a year in person or virtually if the employee is in a different jurisdiction or cannot attend in-person training; and the following aspects will be addressed:

- Basic concepts and fundamental principles regarding corruption.
- Introduction to the Risk of Corruption and/or Transnational Bribery.
- Current regulatory framework.
- Functions and responsibilities.

- Stipulated policies for the prevention of Corruption and/or Transnational Bribery risk.
- Internal reporting mechanisms and communication channels provided for this purpose.
- Sanctioning regime for employees in case of non-compliance with the policies.
- Responsibilities and functions assigned regarding prevention.

Additional training sessions can be advanced to the specific area that requires it, upon request to the Compliance Officer.

New employees will be included in the training module related to the administration of Corruption and/or Transnational Bribery risk within the organization.

If an update to the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy occurs, a communication will be sent to strategic personnel and senior management, in the event of a modification to the applicable regulations.

Communications about modifications to the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy will be announced through a statement sent via internal communication means. These updates, in turn, will be disseminated by strategic employees to the personnel under their charge.

In these trainings, the policies, procedures, roles, and responsibilities regarding the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy of each of the areas related to the counterparts or "risk factors" will be disclosed. The training will be MANDATORY. Attendance at the conducted trainings will be documented.

10.13 Policy for reporting acts of corruption and transnational bribery

The guidelines given for reporting acts of corruption and transnational bribery are recorded in the **PLGE10 Policy for reporting acts of corruption and transnational bribery**.

10.14 Guideline for providing information to competent authorities.

In the event of an act of Corruption and/or Transnational Bribery, according to the established warning signals and the appropriate analysis, the Compliance Officer will make the report to the competent authority if they consider it necessary.

If an authority requests the provision of information, it will be delivered, provided that the legal provisions on the matter are complied with.

In the event of a conflict of interest on the part of the compliance officer, the provisions of the PLGE06 Regulatory policy on conflicts of interest must be applied; in turn, they will inform the legal representative of the organization of the specific situation that leads them to be in this conflict, so that the latter continues with the respective procedure.

The Compliance Officer or the legal representative will oversee delivering the information required by the requesting entities, after compliance with the legal requirements.

10.15 Update of the manual and attached documentation.

The policies and procedures recorded in this document will be updated after analyzing the normative modifications made and the procedures for the mitigation, prevention, and control of risk, the context of the organization, and the operations it carries out. If the organization enters new markets nationally or abroad or acquires new products, an identification of risks associated with acts of Corruption and/or Transnational Bribery must be carried out, with the aim of implementing additional controls, if required, to reduce the probability of occurrence of risk events.

11. SANCTIONS

Employees must know all current guidelines, directives, and policies regarding the mitigation of Corruption and/or Transnational Bribery risks, including but not limited to know-your-client rules, market knowledge, document retention, reporting of acts of corruption, and the warning signals defined by the sector; adhering in this regard to the good practices established by the organization.

Incurring in violations by action or omission of the policies imposed in the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy may be considered serious offenses for

direct employees and/or their representatives, including dismissal with just cause, in accordance with the provisions of the Substantive Labor Code, without prejudice to the criminal, administrative, or civil sanctions provided by law, when they are involved in corrupt practices or violations of the provisions set forth herein.

In the event that it is evidenced that the employee incurs in a violation subject to criminal sanctions, Transnational Bribery is classified as a crime in the Colombian Criminal Code, in article 433, in terms of imprisonment, disqualifications, and monetary sanctions involving criminal investigations; the organization will not cover expenses associated with the defense of employees or their representatives.

12. DUTY OF CONFIDENTIALITY

The information obtained in the development of the procedures and practices that make up the MNGE02 PTEE Manual-Transparency and Business Ethics Program and PLGE05 General transparency and business ethics policy. Therefore, all bodies, areas, and employees who have assigned responsibilities under this system and the procedures derived from it are obliged to guard and limit the use of this information strictly for the established purposes.

It is prohibited for all employees to disclose to counterparts or third parties, except to competent authorities making requests in accordance with legal provisions, the causes that gave rise to the implemented control, which has been subject to internal analysis and/or report to the competent authority.

13. COMMUNICATION CHANNELS

For the effective reporting of all types of illegal conduct, the following mechanisms are available:

Communication line:

Email: lineaetica@sdtingenieria.com

Anonymous QR :



Any employee or third party who intends to report a possible act of Corruption and/or Transnational Bribery may be received through this channel or through the customer service channels provided by the organization, via the corporate email lineaetica@sdtingenieria.com, contact phone 3076770 Ext 214, who will be in charge of carrying out the pertinent investigation with the accompaniment of senior management and the board of directors.

For decision-making, the Compliance Officer will present the analysis of the investigation to the Board of Directors where the applicable disciplinary and/or legal measures will be defined in the cases where required. This decision-making must be duly documented with all investigation supports and formally established in the respective minutes.

The reporting channels provided by the Superintendence of Companies are the following:

- For complaints regarding Transnational Bribery, access the following link: https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx
- For complaints regarding acts of Corruption, access the following link: <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

14. WHISTLEBLOWER PROTECTION

In the event that any employee reports an unusual or suspicious activity, they may not receive any retaliation, such as dismissals, disciplinary hearings, workplace harassment, or any conduct that attacks the integrity and right to work that the employee has.

The employee has the duty and right to report; failure to do so constitutes a serious violation of the work regulations with the sanctions that it provides for such cases.

15. APPLICABLE REGULATIONS

15.1 International regulatory framework

In the last decade, an international legal framework has been developed to combat corruption. This framework includes the United Nations Convention against Corruption (UNCAC), which entered into force in 2005 and currently has 167 States Parties, and the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, which entered into force in 1999 and has 40 States Parties.

The international anti-corruption framework also includes:

- The Inter-American Convention against Corruption, which entered into force in 1997 and whose States Parties include member countries of the Organization of American States;
- The African Union Convention on Preventing and Combating Corruption, which was adopted in 2003 and has 33 African members;
- The Criminal Law Convention on Corruption of the Council of Europe (adopted in 1998) and the Civil Law Convention on Corruption of the Council of Europe (adopted in 1999);
- The European Union's anti-corruption policy defined in Article 29 of the Treaty on European Union, which is applied through two main instruments: the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests (1995) and the Convention drawn up on the basis of Article K.3(2)(c) of the Treaty on European Union on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union (1997).

These instruments require States Parties to criminalize and punish various corrupt practices. Relevant domestic laws have a direct effect on organizations, especially in States Parties to instruments that require the establishment of liability of legal persons for acts of corruption. Some of the international conventions mentioned above require that legal people be held liable for corrupt practices (such as the UNCAC, the Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention, and the Criminal Law Convention on Corruption of the Council of Europe).

Additionally, some of these instruments promote the adoption of compliance programs and codes of conduct by organizations. The OECD Recommendation for Further Combating Bribery of Foreign Public Officials, adopted in 2009, asks member countries to encourage organizations to develop and adopt adequate internal controls, ethics and compliance programs or measures.

Some of the most representative standards in the international framework are the following:

- The United Nations Convention against Corruption (UNCAC).
- The Convention of the Organization for Economic Cooperation and Development ("OECD").
- The Inter-American Convention against Corruption of the Organization of American States.
- FCPA Law: A federal criminal law of the United States of America for the Prevention of Foreign Corrupt Practices (Foreign Corrupt Practices Act - FCPA).
- UK Bribery Act: It is the Anti-bribery Law of the United Kingdom that prohibits the offenses of accepting a bribe.

15.2 Colombian national regulatory framework

Different mechanisms have been incorporated into the legal system to prevent, counteract, and punish corruption, specifically that which comes from public servants, those who perform a public function, and contractors, in order to design and implement effective strategies and strengthen public entities.

In Colombia, with the Anti-Corruption Statute, new provisions were enacted aimed at strengthening the mechanisms for the prevention, investigation, and punishment

of acts of corruption and the effectiveness of public management control. Additionally, measures were introduced to face current challenges; seeking to improve, amend, and integrate those measures necessary to achieve forceful actions in both the public sector and the private sector.

Through Law 1778 of February 2, 2016, rules are dictated on the liability of legal persons for acts of transnational corruption, and other provisions are dictated on the fight against corruption, the purpose of which is to define the administrative liability of legal persons for the bribery of foreign public officials in international commercial transactions, and establishes a special regime to investigate and impose administrative sanctions on legal persons involved in transnational bribery conduct. Article 3 of the same determines that the Superintendence of Companies will investigate and sanction behaviors committed in foreign territory, provided that the legal entity or the branch of a foreign company presumably responsible is domiciled in Colombia.

As a consequence of the above, the Superintendence adopted Resolution 100-002657 of July 25, 2016, which establishes the criteria to determine which companies must adopt organizational ethics programs, and External Circular 100-000003 of July 26, 2016, which contains a guide with administrative instructions related to the promotion of the referred programs, as well as internal auditing, anti-corruption, and transnational bribery prevention mechanisms, in the context of Law 1778 of 2016. Finally, recently, the Congress of the Republic seeking to adopt provisions aimed at preventing acts of corruption, reinforcing the articulation and coordination of State entities, and recovering the damages caused by such acts in order to ensure the promotion of a culture of legality and integrity and recover citizen trust and respect for the public, issued Law 2195 of 2022.

Some of the most representative standards in the national framework are the following:

- Law 1474 of 2011 (Anti-Corruption Statute).
- Law 1778 of 2016 (Transnational Bribery).
- Resolution No. 100-002657 of July 25, 2016, issued by the Superintendence of Companies.
- Circular 100-000003 of July 26, 2016, issued by the Superintendence of Companies.
- Law 2195 of 2022.

16. DOCUMENTOS RELACIONADOS

N°	CÓDIGO	NOMBRE DOCUMENTO
1	PLGE05	General transparency and business ethics policy
2	PCSG02	Corrective, preventive, and improvement actions procedure
3	PCGL02	Procedure for Selection and Evaluation of Contractor Suppliers
4	PGSG01	Annual Audit Program
5	PLSG06	Quality policy
6	PLSG07	Labor disconnection policy
7	PLSG01	Occupational health, safety, and environment policy
8	PLSG02	No alcohol, no drugs, and no weapons policy
9	PLSG03	Road safety policy
10	PLSG04	Policy for the prevention and control of workplace harassment and mental health
11	PLSG05	Corporate social responsibility policy
12	PCSG04	Senior management review procedure
13	PCSG25	Procedure to address risks and opportunities
14	MNGE01	SAGRILIFT Manual
15	MTSG17	Risk matrix of money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction - Transparency and Business Ethics Program.
16	PLGE06	Regulatory policy on conflicts of interest

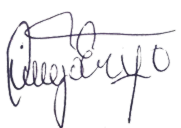
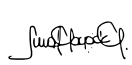
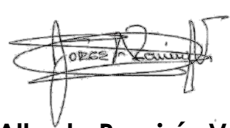
Nº	CÓDIGO	NOMBRE DOCUMENTO
17	PLGE07	Policy for the delivery and acceptance of gifts, presents, and other hospitalities.
18	PLGE08	Donations policy.
19	PLGE09	Policy against transnational bribery.
20	PLGF03	Accounting records policy.
21	PLGE10	Policy for reporting acts of corruption and transnational bribery.
22	DGGC02	Commissions and guidelines.
23	PLTH03	Inclusion, diversity, and equity policy.

17. DISPONIBILIDAD PARA TERCEROS

The company will have an informative summary stating what is regulated in the PTEE, to be shared with clients or contractors before their linking, and in the update, which must be signed by the legal representative of said parties; this will be translated into English. This SDT corporate policy for the prevention of corruption is translated into the following languages:

- ENGLISH.

18. CONTROL DE ELABORACIÓN Y APROBACIÓN

ELABORÓ	REVISÓ	APROBÓ
 Diego Erazo Oficial de cumplimiento Suplente	 Lina Fernanda Tayack Presidente	 Jorge Alberto Ramírez Vanegas Representante Legal