


CODE: TH-M-011	CARTAMA'S MANUAL OF TRANSPARENCY AND BUSINESS ETHICS PROGRAM	
VERSION: 1		
DATE: 31 <sup>st</sup> of March 2024		
PROCESS: Gente Cartama		

## 1. PURPOSE

The purpose of this manual is to develop general procedures that the organization adopts to promote a corporate culture based on integrity, transparency, and accountability in order to prevent corruption, bribery, and their various forms of occurrence, ensuring that all commercial practices are carried out in accordance with the highest ethical standards, establishing clear mechanisms to facilitate the prevention, detection, reporting, mitigation, and sanctioning of these acts.

## 2. SCOPE

This manual outlines the operational and procedural aspects for its proper compliance. Therefore, all employees of Cartama, hereinafter referred to as "THE COMPANY," are subject to the rigor of current regulations, specifically those whose activities are directly related to the acceptance and engagement of suppliers, producers, contractors, strategic partners, investors, employees, and clients. "THE COMPANY" shall be responsible for complying with local and international legislation and published corporate policies related to the prevention of corruption and bribery, and must incorporate these policies and standards into their ordinary work procedures. In the event of a conflict between internal and external standards, those that establish the most stringent requirements shall always prevail. For the purposes of this manual, those who involve a risk factor of corruption and bribery, and for whom these guidelines are determined, are: a) Suppliers, producers, and contractors. b) Strategic partners. c) Shareholders. d) Employees. e) Clients.

## 3. DEFINITIONS

**Abuse of power:** Occurs when an authority figure, superior, or leader exceeds the exercise of their duties by demanding that a subordinate, through threats such as job loss or other consequences, perform certain actions or activities that are not part of their assigned duties.

**Strategic partners:** Those organizations, institutions, or individuals with whom "THE COMPANY" establishes collaborative and/or cooperative relationships, based on mutual benefit and trust in sharing knowledge and proper integration in order to carry out joint economic projects.

**Ethics hotline:** An anonymous reporting mechanism established by "THE COMPANY" to report any illegal or unethical behavior that may be observed by employees, clients, suppliers, producers, or shareholders.

**Ethics committee:** A body appointed by "THE COMPANY" responsible for receiving reports submitted through the ethics hotline.

**Total assets:** All current and non-current assets recognized in the balance sheet that correspond to the economic resources controlled by Company 1.

**Partners:** Are natural or legal persons who have made a contribution in money, work, or other assets of monetary value to a company or sole proprietorship in exchange for shares, interests, or any other form of participation contemplated by Colombian law.

**Compliance audit:** Is the systematic, critical, and periodic review of the proper implementation and execution of the TBEP.

**Whistleblowing Channel:** This refers to the online reporting system for complaints about acts of Transnational Bribery, provided by the Superintendence of Companies on its website.

**Contractor:** In the context of a business or transaction, to any third party that provides services to a Company or has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals involved in collaboration agreements, temporary unions, consortia, or joint ventures with the Company.

**State Contract:** Corresponds to the definition established in Article 32 of Law 80 of 1993.

**Corruption:** For the purposes of this Chapter, refers to all behaviors aimed at enabling a Company to benefit, seek a benefit or interest, or be used as a means to commit crimes against public administration or public assets, or to engage in acts of Transnational Bribery.

**Due Diligence:** Refers, in the context of this Chapter, to the ongoing and periodic review and evaluation process that the Obligated Entity must conduct according to the Corruption Risks or Transnational Bribery Risks to which it is exposed. Under no circumstances shall the term "Due Diligence" as defined in this Chapter refer to the due diligence procedures used in other risk management systems (e.g., money laundering, terrorism financing, or financing of the proliferation of weapons of mass destruction), which are governed by different regulations.

**Collaborator:** The individual who is obligated to provide personal services under a labor relationship or service provision agreement to a Company or any of its Subsidiary Companies.

**Company:** Refers to the commercial company, sole proprietorship, or branch of a foreign company supervised by the Superintendence of Companies, in accordance with Articles 83, 84, and 85 of Law 222 of 1995.


**Adopting Entity:** A Company that is not an Obligated Entity but voluntarily adopts the TBEP as a good corporate governance practice. Obligated Entity: Refers to the Company identified in numerals 4.1, 4.2, and 4.3 of this Chapter.

**Supervised Entity:** The Obligated Entity or the Adopting Entity that must comply with or voluntarily adheres to, respectively, the provisions of this Chapter.

**State Entity:** Corresponds to the definition established in Article 2 of Law 80 of 1993.

**Risk Factors:** Refers to the possible elements or causes that generate C/TB Risk for any Supervised Entity.

**Total Income:** All income recognized in the statement of results for the period, serving as the main source of information about a Company's financial performance during the reporting period.

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**Risk Matrix:** The tool that allows the Supervised Entity to identify Corruption Risks or Transnational Bribery Risks.

**Corruption Risk Matrix:** Refers to the tool that allows the Supervised Entity to identify the Corruption Risks to which it may be exposed.

**Transnational Bribery Risk Matrix:** Refers to the tool that allows the Supervised Entity to identify the Transnational Bribery Risks to which it may be exposed.

**International Business or Transactions:** Businesses or transactions of any nature with foreign individuals or legal entities, whether public or private.

**OECD:** Refers to the Organization for Economic Co-operation and Development.

**Compliance Officer:** The natural person responsible for fulfilling the functions and obligations established in this Chapter. This individual may also, if decided by the competent bodies of the Supervised Entity and if legally permissible, assume functions related to other risk management systems, such as those for the prevention of money laundering, terrorism financing, and the financing of the proliferation of weapons of mass destruction.

**PEP (Politically Exposed Persons):** Public officials within any system of nomenclature and classification of positions in the national and territorial public administration, who, in their roles, are directly or by delegation responsible for general direction, formulation of institutional policies, adoption of plans, programs, and projects, or direct management of assets, funds, or values belonging to the State. These responsibilities may include budget allocation, public contracting, project management, payments, settlements, and the administration of movable and immovable assets. This also includes Foreign PEPs and PEPs from International Organizations.

**PEPs of International Organizations:** These are individuals who hold managerial roles in an international organization, such as the United Nations, the Organization for Economic Cooperation and Development (OECD), the United Nations Children's Fund (UNICEF), and the Organization of American States, among others (e.g., directors, deputy directors, board members, or any person holding an equivalent position).

**Foreign PEPs:** Also considered Politically Exposed Persons (PEPs) are individuals who hold prominent positions in another country, referred to as Foreign Politically Exposed Persons. Foreign Politically Exposed Persons include:

- (i) heads of state, heads of government, ministers, deputy ministers, or secretaries of state;
- (ii) congressmen or parliamentarians;
- (iii) members of supreme courts, constitutional courts, or other high judicial bodies whose decisions are typically not subject to appeal except in exceptional circumstances;
- (iv) members of tribunals or boards of central banks;
- (v) ambassadors, chargés d'affaires, and senior military officials;
- (vi) members of administrative, management, or supervisory bodies of state-owned companies; and
- (vii) legal representatives, directors, deputy directors, and/or board members of international organizations.

Under no circumstances do these categories include mid-level or lower-level officials relative to those mentioned above.

**Compliance Policies:** These are the general policies adopted by "THE COMPANY" to conduct its business and operations ethically, transparently, and honestly, ensuring the ability to identify, detect, prevent, and mitigate Corruption Risks or Transnational Bribery Risks.

**Transparency and Business Ethics Program (TBEP):** This document outlines the Compliance Policy and the specific procedures under the responsibility of the Compliance Officer, aimed at implementing the Compliance Policy to identify, detect, prevent, manage, and mitigate Corruption Risks or Transnational Bribery Risks that may affect "THE COMPANY," in accordance with the Risk Matrix and other instructions and recommendations established in this Chapter.

**Economic Resource:** Refers to the right that has the potential to produce economic benefits.

**C/TB Risks:** Refers to Corruption Risk and/or Transnational Bribery Risk.

**Corruption Risks:** The possibility that, through action or omission, the purposes of public administration may be diverted, or public assets may be compromised for private benefit.

**Transnational Bribery Risks (ST Risks):** The possibility that a legal entity, directly or indirectly, gives, offers, or promises sums of money, items of monetary value, or any benefit or advantage to a Foreign Public Official in exchange for performing, omitting, or delaying any act related to their functions in connection with an International Business or Transaction.

**Foreign Public Official:** As established in paragraph 1 of Article 2 of Law 1778.

**Transnational Bribery (ST):** As defined in Article 2 of Law 1778.

**Subsidiary Company:** Defined under the scope of Article 260 of the Colombian Commercial Code.

**Supervised Company:** Refers to the company, sole proprietorship, or branch of a foreign company under the supervision of the Superintendence of Companies, as provided in Article 84 of Law 222 of 1995.

**SMMLV:** Legal Monthly Minimum Wage in force.

**Global Standards Cartama:** National and international standards that "THE COMPANY" must comply with, which accredit the products it offers for commercialization in all markets.

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#### 4. RESPONSIBILITIES

**Compliance Officer:** Is the person responsible for ensuring the compliance of the provisions set out in this document.

**Shareholders Assembly:** The shareholders are the ones responsible for approving the provisions of this document.

**Ethics Committee:** Responsible for analyzing reported cases, performing the necessary investigations and making decisions related to those cases. The structure of this Committee is: Management, Compliance Officer, Head of Human Resources and the Legal Department.

**Employees:** They have to comply with all the provisions and policies of the Organization.

**Stakeholders:** They have to comply with all the provisions and policies of the Organization.

#### ASSOCIATED DOCUMENTS

Code of Good Corporate Governance  
Donation Management  
Annex - Management of Ethical Complaints  
Management and Control of Confidential Ethics Line  
Internal Work Regulations  
SAGRILAFT Manual for Avofruit S.A.S and Palo Negro S.A.S  
SAGRILAFT Manual for Copaltas S.A.S  
SAGRILAFT Manual for Cartama Services S.A.S Zomac  
Human Talent Policies  
Training and Development Procedure  
Training and Development Plan  
Attendance Control Format for Training  
Land Prospecting  
Warning Signs for Land Purchases  
Warning Signs for Clients  
Warning Signs for (SAGRILAFT)  
Warning Signs for Financial Management (SAGRILAFT)  
Warning Signs for Providers (SAGRILAFT)  
Warning Signs for Partners or Shareholders  
Audit Manual  
Procurement Procedure  
Client Registration and Control Procedure  
Supplier Registration and Management Procedure  
Supplier Registration  
Master Certification Plan  
Budget for Legal Compliance Systems  
Risk Matrix for Legal Compliance Systems  
Cartama Legal Requirements  
Travel and Mileage Expense Policy  
Advance Policy  
Instruction for Opening Petty Cash  
Request for Petty Cash Assignment

This manual will be available to employees on the company's document platform, and for suppliers, contractors, producers, and shareholders who wish to consult it, they may do so via the email [notificaciones@cartama.com](mailto:notificaciones@cartama.com) or on "THE COMPANY'S" website at [www.cartama.com](http://www.cartama.com).

#### 5. STRUCTURE

##### 5.1. INTRODUCTION

This manual is designed to guide "THE COMPANY" and its stakeholders in the implementation of the directives of the Transparency and Business Ethics Program (Circular 100-000011 of August 9, 2021, and related regulations), expanding on the provisions established in the "Code of Good Corporate Governance" and the "Internal Work Regulations" concerning the prevention of any act of corruption or bribery. Additionally, these manual complements various aspects established in the "SAGRILAFT Manual."

##### 5.2. COMPLIANCE POLICIES:


Establish guidelines to identify, segment, measure, investigate, control, and correct situations that generate risks of corruption, fraud, bribery, and transnational bribery, while promoting a culture of compliance. The goal is to safeguard the reputation of "THE COMPANY" and prevent it from being used to carry out illicit activities.

For additional policies, refer to the "Code of Good Corporate Governance."

##### Transnational Bribery:

Transnational Bribery is understood as the act by which an employee, shareholder, or any third party associated with "THE COMPANY" offers or promises a foreign public official (directly or indirectly):

- Sums of money,

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- Objects of monetary value, or;
- Any benefit or advantage in exchange for the public official performing, omitting, or delaying any act related to their duties and in connection with an international business or transaction.

"THE COMPANY" is committed to preventing, detecting, and addressing situations that aim to obtain benefits in exchange for giving gifts, bribes, or fees to any public or private official, whether in Colombia or abroad. Therefore, no employee, either in Colombia or abroad, may give or offer (directly or through a third party) any public official or employee of a private company money, valuable objects, or any benefit in exchange for an act or omission related to their duties.

All employees are required to report any situation they become aware of, whether committed by an employee, contractor, or third party directly or indirectly associated with "THE COMPANY," that could involve fraud, an act of corruption, or bribery, whether in Colombia or abroad.

### 6.3. GENERAL CONSIDERATIONS:

#### 6.3.1. Acceptance of Gifts or Favors:

Refer to the "Code of Good Corporate Governance."

#### 6.3.2. Conflicts of Interest:

Refer to the "Code of Good Corporate Governance."

#### 6.3.3. Donations and Political Contributions:

Refer to the "Donation Management" procedure.

#### 6.3.4. Acquisition of New Companies / Properties:

In "THE COMPANY," any process for acquiring a company or business must follow the regular procedure established in the document titled "Land Prospecting." This document incorporates all procedural aspects related to due diligence, regulating all negotiations with the ultimate goal of acquiring companies or businesses.

In this regard, any due diligence conducted in an acquisition process by "THE COMPANY" must include the validation of compliance with national and international regulatory standards that address and mitigate corruption and bribery risks. These standards must be applied to all parties involved in every activity associated with the acquisition process (prospecting, negotiation, and execution).

The purpose of the aforementioned procedures is to minimize any risks of corruption and bribery that may arise during the course of negotiations for a new acquisition.

### 6.4. SCOPE OF APPLICATION OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM (TBEP)

The application of this manual is based on the compliance of "THE COMPANY," as established in numeral 4 of Circular 100-000011 of August 9, 2021, and its related regulations.

### 6.5. TRANSPARENCY AND BUSINESS ETHICS PROGRAM (TBEP)

"THE COMPANY" designs and develops the TBEP to prevent, detect, and address situations that have the potential to become practices of corruption and bribery. The program complies all internal regulations on the prevention and mitigation of Corruption Risks and/or Transnational Bribery Risks, as well as the ethical principles and values of "THE COMPANY," to conduct its business ethically, transparently, and honestly.

### 6.6. Procedures to Create a PTEE

The Transparency and Business Ethics Program defined by "THE COMPANY" includes procedures aimed at implementing Compliance Policies, with the objective of identifying, detecting, preventing, managing, and mitigating Corruption Risks and/or Transnational Bribery Risks. The program must meet the following elements:


### 6.7. Design and Approval

The design of the Transparency and Business Ethics Program was carried out based on a thorough assessment of C/TB Risks (Corruption Risk Matrix and/or Transnational Bribery Risk Matrix) according to the "Risk Matrix for Legal Compliance Systems" identified and to be mitigated by "THE COMPANY." Through an internal diagnosis of the current legal regulations governing the TBEP in Colombia, the program specifies the responsibilities assigned to its various actors, including the Compliance Officer, who documents evidence of delivery.

### 6.8. Design and Approval Procedures

The PTEE follows the instructions outlined in Circular 100-000011 of August 9, 2021, as follows:

- It is developed based on a comprehensive risk assessment of Corruption Risks and/or Transnational Bribery Risks to which "THE COMPANY" is exposed, through the "Risk Matrix for Legal Compliance Systems."
- Specific roles are assigned to its administrators, and shareholders. Refer to: "Code of Good Governance," "Profile and Functions."
- The offering and provision of gifts or benefits to third parties. Refer to: "Code of Good Governance."
- "THE COMPANY's" policy on compensation and payment of commissions to employees, associates, and contractors. Refer to: "Code of Good Governance," "Commission Policy," "Private Equity Fund Regulations."
- Expenses incurred by "THE COMPANY" related to entertainment, meals, lodging, and travel. Refer to: "Travel Expense Policy," "Petty Cash Instructions," "Advance Policy."
- Political contributions of any nature. Refer to: "Donation Management."
- Donations. Refer to: "Donation Management."
- Updates to the Compliance Policy and PTEE whenever changes occur in "THE COMPANY's" activities that alter or may alter the level of C/TB

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Risk, or at least every two (2) years.

- Control and audit systems, as determined by Article 207 of the Commercial Code and applicable accounting standards, enabling "THE COMPANY's" statutory auditor, if applicable, to verify the accuracy of accounting records and ensure that transfers of money or other assets within "THE COMPANY" do not conceal direct or indirect payments related to bribes, gratuities, kickbacks, or other corrupt practices.
- Specific duties of employees exposed to C/TB Risks related to Corruption prevention. Refer to: "Internal Work Regulations" and this manual.
- Implementation of appropriate and effective disciplinary procedures, in accordance with labor and disciplinary laws, for violations of the TBEP committed by any collaborator or administrator. Refer to: "Internal Work Regulations."
- Creation of appropriate channels to allow any person to confidentially and securely report suspicious activities related to "THE COMPANY's" C/TB Risk. Refer to: "Ethics Line" procedure.
- Development of tools to ensure that contractors, employees, and associates have access to, understand, and are trained on the Compliance Policies and TBEP of "THE COMPANY." Refer to: "Training and Education Procedure" and "Training and Education Plan."
- The obligation of "THE COMPANY," its administrators, associates, or employees, to report acts of corruption both internally and externally, along with the applicable procedure. Refer to: "Ethics Line" procedure and this manual.
- For Transnational Bribery Risks, the following aspects must specifically be regulated:
  - Procedures for filing and preserving documents related to international businesses or transactions involving "THE COMPANY." Refer to: "Document and Record Creation and Control Procedure."
  - The obligation to translate the TBEP and Compliance Policy into the official languages of the countries where "THE COMPANY" conducts international businesses or transactions or operates through subsidiary companies, branches, or other establishments, or even contractors in other jurisdictions where the language is not Spanish. Refer to: "Translated Manual of the Transparency and Business Ethics Program."
- The General Assembly of Shareholders of "THE COMPANY" approved this manual, which is mandatory for all employees, administrators, suppliers, producers, contractors, shareholders, and strategic partners who have any contractual relationship with "THE COMPANY," in accordance with the change control process.

#### **6.9. TBEP Compliance Audit:**

Within "THE COMPANY," internal audits are conducted to assess compliance with the applicable criteria of the TBEP and Circular 100-000011 of August 9, 2021, along with other related regulations; in addition to the "Audit Manual." The "Global Standards Dashboard" register is also maintained, where the level of compliance with the circular is recorded.

Furthermore, "THE COMPANY" designates a Compliance Officer as the person responsible for auditing and verifying compliance with the TBEP. To prevent the suspension of activities of the principal Compliance Officer, an Alternate Compliance Officer is appointed through the General Assembly of Shareholders, as the highest corporate body. This appointment is communicated through Report 58, as stipulated by the Superintendence of Companies.

#### **6.10. Dissemination and Training**

##### **6.10.1. Dissemination**

"THE COMPANY" implements dissemination mechanisms that enable employees, contractors, suppliers, and other relevant stakeholders to understand and comprehend the aspects established in the TBEP, such as: Policies, financial controls, communication channels, risks, warning signs, among others.

##### **6.10.2. Training**

"THE COMPANY" has a procedure titled "Training and Education Procedure" and a "Training and Education Plan," which must be implemented at least once a year. These documents contain all topics related to the TBEP and strategies to mitigate C/TB risks and those defined according to the operation. Evidence of attendance and participation in the training and/or educational sessions will always be recorded in the "Training Record." The retention of knowledge is verified through evaluations.

##### **6.10.3. Communication Channels**

"THE COMPANY" has the Ethics Line, an anonymous reporting mechanism established to report any illegal or unethical behavior, which can be accessed by employees, clients, suppliers, producers, contractors, and any interested party of "THE COMPANY." This mechanism is available through the following channels:

**Email:** [lineaetica@cartama.com](mailto:lineaetica@cartama.com)

**Website:** <https://forms.gle/5kFSPeULHJZKvqoy5>

For more information regarding the management of "THE COMPANY's" Ethics Line, please go to the document "Ethics Line Procedure."

### **7. Assignment of Responsibilities**

#### **7.1. Functions of the General Assembly of Shareholders**

The General Assembly of Shareholders of "THE COMPANY" regarding the mentioned policies shall have the following functions:

- To issue, define, and approve the compliance policies and mechanisms for the prevention of corruption and bribery, which are included in this manual.
- To define the profile of the Compliance Officer in accordance with the Compliance Policy.
- To appoint the Compliance Officer.
- To approve the document that contains the TBEP.
- To commit to the prevention of C/TB Risks, ensuring that "THE COMPANY" can conduct its business ethically, transparently, and honestly.
- To supervise the compliance with the policies and mechanisms established for the prevention of corruption and bribery.



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- To review the reports presented by the Compliance Officer, making an explicit record of their evaluation in the respective minutes.
- To ensure the provision of the necessary financial, technical, and human resources to implement and manage the guidelines established in this manual and/or those required by the Compliance Officer to fulfill their duties.
- To order the appropriate actions against the Shareholders, who have management and administrative functions in "THE COMPANY," Employees, and administrators, when any of them violate the provisions of the TBEP.
- To lead an appropriate communication and educational strategy to ensure the effective dissemination and understanding of the Compliance Policies and the TBEP to Employees, Shareholders, Contractors (according to Risk Factors and Risk Matrix), and other identified stakeholders.

## 7.2. Functions of the Legal Representative

The Legal Representative of "THE COMPANY" will have the following functions within the TBEP:

- Present the TBEP proposal with the Compliance Officer for approval by the General Assembly of Shareholders.
- Ensure that the TBEP is aligned with the Compliance Policies adopted by the General Assembly of Shareholders.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the TBEP.
- In the absence of a General Assembly of Shareholders, the Legal Representative will propose the person to assume the role of Compliance Officer for designation by the highest corporate body.
- Certify to the Superintendence of Companies the compliance with the provisions defined in this manual, when required by the Superintendence.
- Ensure that the activities resulting from the development of the TBEP are properly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Documentation must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the law that amends or replaces it.

## 7.3. Compliance Officer:


The Compliance Officer is the person designated by the General Assembly of "THE COMPANY." This individual will be responsible for leading and managing the Risk Management System related to anticorruption and bribery within "THE COMPANY."  
See: "Compliance Officer Profile for the Transparency and Business Ethics Program."

### 7.3.1. Functions of the Compliance Officer

The Compliance Officer designated by "THE COMPANY" reports to the General Assembly of Shareholders, and their functions are as follows:

- To serve as a trusted advisor to senior management (president, vice presidents, and directors) on red flags or events that may indicate acts of corruption or transnational bribery.
- To receive and analyze information reported through the ethics line regarding corruption and bribery issues.
- Initiate internal investigation procedures, using internal human and technological resources or through third parties specialized in these matters, whenever there is suspicion of an infringement related to corruption and bribery.
- To present the TBEP proposal, jointly with the legal representative, for approval by the General Assembly of Shareholders.
- To submit reports to the General Assembly of Shareholders at least once a year. These reports must, at a minimum, contain an evaluation and analysis of the efficiency and effectiveness of the TBEP, and, if applicable, propose the necessary improvements. Additionally, demonstrate the results of the Compliance Officer's management and the overall administration of "THE COMPANY" in compliance with the TBEP.
- To ensure that the TBEP is aligned with the Compliance Policies adopted by the General Assembly of Shareholders.
- To ensure the effective, efficient, and timely compliance with the TBEP.
- To implement and update a Risk Matrix in accordance with the specific needs of "THE COMPANY," its Risk Factors, the materiality of C/TB Risk, and the Compliance Policy.
- To define, adopt, and monitor actions and tools to detect C/TB Risk in accordance with the Compliance Policy to prevent C/TB Risk and the Risk Matrix.
- To ensure the implementation of appropriate channels that allow anyone to confidentially and securely report violations of the TBEP and possible suspicious activities related to corruption.
- To verify the proper application of the Whistleblower Protection Policy ("Annex - Management of Ethical Complaints") defined by "THE COMPANY" and, with respect to employees, the policy on the prevention of workplace harassment in accordance with the law.
- To establish internal investigation procedures within "THE COMPANY" to detect violations of the TBEP and acts of corruption.
- To coordinate the development of internal training programs.
- To verify compliance with the Due Diligence procedures applicable to "THE COMPANY."
- To ensure proper filing of documentation and other information related to the management and prevention of C/TB Risk, maintaining all evidence and supporting documents in the compliance file, allowing demonstration of due diligence and management to internal and external control bodies, in accordance with the procedure SIG-P-05 – Procedure for Document and Record Creation and Control.
- To design methodologies for the classification, identification, measurement, and control of C/TB Risk, which will form part of the TBEP.
- To evaluate compliance with the TBEP and the C/TB Risk exposure faced by "THE COMPANY."
- To supervise that the management takes the necessary actions regarding identified cases.
- To request the General Management to take corrective actions in case of non-compliance with this manual.
- To submit the report 75 - SAGRILAF - TBEP as frequently as defined by the Superintendence of Companies.

## 7.4. Statutory Auditor

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The statutory auditor must report any act of corruption to the competent authorities that they become aware of during the performance of their duties. The corresponding reports must be submitted within six (6) months from the time the statutory auditor becomes aware of the facts. The functions of the Statutory Auditor are described as follows:

- To ensure that the operations carried out on behalf of "THE COMPANY" comply with the provisions of the bylaws, the decisions of the general assembly, and the board of directors.
- To timely report, in writing, to the general assembly of shareholders or the manager, as applicable, any irregularities that occur in the company's operations and business activities.
- To collaborate with the government agencies responsible for inspecting and overseeing companies and provide them with the required or requested reports.
- To ensure that the accounting of "THE COMPANY" and the minutes of the general assembly, the board of directors, and the general shareholders' meetings are regularly kept and that the company's correspondence and account records are properly preserved, providing necessary instructions for these purposes.
- To regularly inspect the company's assets and ensure that appropriate conservation or security measures are taken for them and any other items in its custody.
- To provide instructions, conduct inspections, and request reports necessary to establish permanent control over the company's assets.
- To authorize with their signature any balance sheet made, with the corresponding audit report or opinion.
- To call extraordinary meetings of the assembly or board of shareholders when deemed necessary.
- To fulfill any other duties specified by the laws or the bylaws, as well as those assigned by the assembly or board of shareholders, provided they are compatible with the previous ones.
- To report to the Financial Information and Analysis Unit any transactions classified as suspicious under item d) of numeral 2 of Article 102 of Decree-Law 663 of 1993, when they are identified in the ordinary course of their duties.

#### 7.5. Ethics Committee

Refer to the "Code of Good Corporate Governance" and "Ethics Line Procedure."

#### Support for Corruption Prevention:

In performing and developing its functions, the Compliance Officer designated by "THE COMPANY" to implement and manage the corruption and bribery risk management system must receive personal, effective, efficient, and timely support, as well as sufficient financial, IT, and technical resources.

Additionally, considering the functions to be carried out, the Compliance Officer must have sufficient support staff to develop these functions. In this regard, staff should be made available to the Compliance Officer to assist directly in the daily development of their tasks. Furthermore, as the person responsible for reporting any irregularities to the competent authorities, the Compliance Officer must have the support of senior management.

#### 7.6. Employees

The duties of the employees regarding the Transparency and Business Ethics Program are as follows:

- To properly understand the TBEP, the procedures, and policies.
- To attend the training sessions scheduled by "THE COMPANY."
- To report any potential irregularities in the compliance with the TBEP, as well as any possible conduct related to Corruption or workplace harassment linked to "THE COMPANY," or express any concerns related to these matters to the Compliance Officer.
- The other duties outlined in the Internal Work Regulations.

### 8. STAGES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

- For the administration and execution of the TBEP, "THE COMPANY" considers the following stages to identify, prevent, control, and manage C/TB risks and the consequences of their materialization.

#### 8.1. Identification of Corruption and Transnational Bribery Risk

For the administration of risk related to the Corruption and Bribery Policy, "THE COMPANY" utilizes the "Risk Matrix," which allows it to identify the risk level associated with each factor to which "THE COMPANY" is exposed.

The review and adjustment of the "Risk Matrix" must be conducted annually. This activity will be the responsibility of the PTEE Compliance Officer, who, in coordination with process leaders, will define the necessary controls to mitigate the identified risks.

Refer to the "Risk Matrix for Legal Compliance Systems."

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Actividad	Descripción	Responsable	Documento de referencia
Risk identification CO / TB	<p>It is defined that to identify and assess risks, the company uses a 5x5 Matrix. Conduct an internal and external context analysis at least once a year in collaboration with process leaders.</p> <p>Perform risk identification through brainstorming and assign each risk a code, such as "RPTEE1, RPTEE2," considering the following:</p> <ul style="list-style-type: none"> <li>*Third-party risk factors: Clients, suppliers, producers, shareholders, collaborators, *strategic partners, and other stakeholders.</li> <li>*Economic sector risk factor</li> <li>*Country risk factor: Countries with high corruption indices.</li> <li>*Legal requirements matrix</li> <li>*Lessons learned or derived from risk materialization.</li> </ul>	<p>PTEE Compliance Officer (Principal/Alternate)</p> <p>Process Leaders</p> <p>Experts or Risk Specialists (External Advisors - Optional) - Risk Manager</p>	<p>SIG-MZ-013 Risk Matrix for Legal Compliance Systems</p> <p>SIG-MZ-003 DOFA Matrix</p> <p>GJ-MZ-001 Legal Compliance Matrix</p>

### 8.1.1. Identification of C/TB Risk Factors

For the identification and classification of risk factors, "THE COMPANY" reviews various sources, including studies conducted by the OECD, Transparency International, and others. Additionally, the following activities are carried out for identification:

#### General description of TBEP risk factors:

##### a) Third-party Risk

According to information provided by the OECD in its 2014 report, 71% of corruption cases involved the participation of third parties, such as contractors and subsidiaries.

The risk increases in countries that require intermediaries to conduct an international business or transaction, according to local customs and regulations. Consequently, the participation of a company in collaboration contracts or joint ventures with contractors is considered high-risk, especially if these contractors are closely linked to senior government officials in a specific country, in the context of an international or local business or transaction.

##### b) Economic Sector Risk

"THE COMPANY" will consider economic sectors with higher corruption and transnational bribery risks, as identified in OECD reports. Additionally, the degree of risk increases in countries with high corruption perception indices and, under certain circumstances, when there is frequent interaction between "THE COMPANY," its employees, administrators, shareholders, suppliers, and contractors with foreign public officials.

##### c) Country Risk

For transnational bribery risks, this refers to countries with high corruption perception indices. These indices may vary across regions due to differences in economic development, the political and administrative structure of each country, and the lack of effective state presence in certain geographic areas, among other reasons.

##### d) Other Risks

In the process of identifying and classifying risk factors, "THE COMPANY" may encounter other factors not previously defined. These will be included in the evaluation of corruption and transnational bribery risks.

### 8.1.2. Measurement or Evaluation of C/S Risk

At this stage, "THE COMPANY" measures the probability of occurrence and the impact of C/TB risks on the organization. Additionally, it establishes risk evaluation mechanisms and defines measures to mitigate risks as follows:



Activity	Description	Responsible	Reference Document		
Analysis and evaluation	<p><b>PTEE Compliance Officer:</b> Activate process leaders to facilitate the communication and updating of risks.</p> <p><b>Compliance Officer - Process Leaders:</b></p> <p>*Identify risk factors: third parties (clients, suppliers, shareholders, collaborators), economic sector, country risk, among others.            *Analyze risks and identify the causes that generate them.            *Evaluate C/ST risk when the company enters new markets or offers new products.            *Describe the potential consequences for the organization if the risk materializes.            *Determine the management systems affected by the risk.</p>	Compliance Officer (Principal/Alternate) PTEE Process Leaders	SIG-MZ-013 Risk Matrix for Legal Compliance Systems		
	<b>Scale</b>			<b>Meaning</b>	<b>Description</b>
	5			Very high	The event is expected to occur under most circumstances (3 times a year).
	4			High	The event may materialize in almost any circumstance and has already occurred in the company's history.
	3			Moderate	The event could occur at some point, as it happens with some frequency, though it is not common.
	2			Low	The risk situation could occur at some point.
	1			Very low	The event may only occur under exceptional circumstances.
	Assess the impact that the organization may face if the risk materializes				
	5			Superior	It may cause instability in the company and a substantial loss in market share.
	4			Major	Serious financial impact, reduction in brand value and market share, and threat to important alliances.
	3			Significant	Noticeable financial impacts for shareholders, legal issues with easy resolution.
	2			Minor	If the event occurs, it would have a low impact on the company.
	1			Inferior	If the event materializes, it would have minimal effects on the company.
	Analyze results and define controls for risks; intensify measures for extreme and high-level controls.				

### 8.1.3. Control and Monitoring of Compliance Policies and TBEP

In this stage, "THE COMPANY," through the compliance officer and process leaders, establishes the necessary controls for managing C/TB Risks as follows:

Activity	Description	Responsible	Reference Document	
To establish operational controls	To define a control for each of the causes that originate the risk.	Compliance Officer (Principal/Alternate) PTEE Process Leaders	SIG-MZ-013 Risk Matrix for Legal Compliance Systems.  SIG-P-06 Corrective, preventive, and improvement actions.	
	To qualify the established controls.			
	<b>CRITERIOS</b>			
	1			Ineffective It is a control that does not align with the organization's needs for managing the risk event. The control must be redesigned immediately.
	2			Suitable It is properly aligned with the company's processes and effectively controls the cause of the risk event in a timely manner.
	3			Effective It satisfactorily covers the root cause of the risk, and the implementation of the control is appropriate.
Response to events	To analyze results after controls: Controlled risks: At low and medium levels.	Compliance Officer (Principal/Alternate) PTEE Process Leaders Legal Manager Risk Manager	SIG-P-006 Corrective, preventive, and improvement actions.	
	To rise a preventive action by requesting process leaders to provide action plans for high or extreme risks associated with their process and/or those that have no controls or have deficient controls, in accordance with the procedure for "Corrective, Preventive, and Improvement Actions."			
	To socialize and adjust action plans with the process leaders.			
To Communicate	<p><b>Important:</b> In the event of risk materialization, activate the Compliance Officer, the Head of Security, the Legal Manager, and the process leaders involved. Also, raise a corrective action according to the procedure for corrective, preventive, and improvement actions.</p> <p>To consolidate risk matrix by processes            To raise awareness among process leaders about monitoring action plans for risks associated with their process.            To communicate relevant risks to stakeholders in the process and the action plans defined for control.</p>	Compliance Officer (Principal/Alternate) PTEE	SIG-MZ-013 Risk Matrix for Legal Compliance Systems.	

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"THE COMPANY" has also defined the following procedures/actions to monitor risk management and supervise the compliance policies and the PTEE:

Activity	Description	Responsible	Reference Document
Monitoring and review.	<p>Process leaders must immediately inform the organization's Compliance Officer if the residual risks are not within the acceptance levels established by "THE COMPANY."</p> <p>"The Compliance Officer must:</p> <ul style="list-style-type: none"> <li>Periodically review risk management with the process leaders at least once a year, in order to verify</li> <li>Record findings derived from the monitoring of risk management and establish action plans.</li> <li>The Compliance Officer must establish and monitor indicators that demonstrate the follow-up on the effectiveness of risk management.</li> <li>Conducting Compliance Audits and Due Diligence procedures.</li> <li>Review the results of the reporting mechanisms.</li> <li>Inform the General Assembly of Shareholders about changes in risk management.</li> <li>Perform surveys of selected employees and contractors to verify the effectiveness of the PTEE.</li> <li>Monitor the improvement actions implemented to correct the deficiencies detected, in accordance with the "Corrective, Preventive, and Improvement Actions" procedure.</li> </ul>	<p>Compliance Officer (Principal/Alternate)</p> <p>Internal Audits</p> <p>Process Leaders</p>	<p>SIG-P-06 Corrective, preventive, and improvement actions.</p> <p>SIG-MZ-013 Risk Matrix for Legal Compliance Systems.</p>

## 9. DUE DILIGENCE PROCEDURE

"THE COMPANY" has procedures that describe how to conduct Due Diligence, detailing the necessary specifications. These are aimed at providing the necessary tools to identify and assess C/TB risks related to activities within its operations.

- Due Diligence for shareholders: "Shareholder Onboarding Procedure."
- Due Diligence for employees: "Hiring Procedure."
- Due Diligence for clients: "Client Registration and Control Procedure."
- Due Diligence for suppliers: "Supplier Registration Management."
- Due Diligence for land purchases: "Land Prospecting Procedure."

## 10. WARNING SIGNS

"THE COMPANY" defines warning signs based on the identified Risk Matrix and Risk Factors. The following documents list the warning signs to consider according to specific contexts:

- "Warning Signs for Financial Management"
- "Warning Signs for Clients"
- "Warning Signs for Employees"
- "Warning Signs for Partners or Shareholders"
- "Warning Signs for Suppliers"
- "Warning Signs for Land Prospecting"


## 11. REPORTING TRANSNATIONAL BRIBERY TO THE SUPERINTENDENCE OF COMPANIES AND ACTS OF CORRUPTION TO THE TRANSPARENCY SECRETARIAT

Under the TBEP, "THE COMPANY" commits to promoting and disseminating the reporting channel for transnational bribery to the Superintendence of Companies and acts of corruption to the Transparency Secretariat. Validation must be made to determine if "THE COMPANY" complies with:

- **The provisions of 4.1 of the Circular. Use the following links:**
  - <https://www.supersociedades.gov.co/denuncias-por-corrupcion>
  - <https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>
- **Or, if it aligns with the provisions of 4.2 and 4.3 of the Circular, use the following link:**
  - <https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>.

## 12. DISCIPLINARY REGIME

Actions that deviate from the provisions of this compliance manual, whether by action or omission, by any of the Organization's employees constitute a breach and will be assessed according to the Internal Work Regulations, applying the corresponding sanction. This is without prejudice to the criminal, civil, or administrative liability that may arise from conduct or irregularities that facilitate, permit, or contribute to the use of "THE COMPANY" as an instrument for the commission of illicit activities and acts of corruption in general.

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In line with the above, it is important to note that "THE COMPANY" will take all necessary legal measures to ensure that any act of corruption that occurs in any commercial operations involving employees, suppliers, producers, contractors, or shareholders with whom "THE COMPANY" has a direct or indirect relationship is reported to the competent authority for the corresponding legal procedure, as provided under Article 250a of the Colombian Penal Code.

#### 6. VERISON LIST

VERSION	DATE	REASON FOR THE UPDATE
1	17 <sup>th</sup> of July 2024	The manual was approved through General Assembly Minutes No. 39 on March 27, 2024.

DRAFTED		REVISED		APPROVED	
<b>Name:</b>	Laura Valentina Sánchez Quintero	<b>Name:</b>	Margarita Ramírez	<b>Name:</b>	Diego Andrés Álvarez Hernández
<b>Position:</b>	Legal Management Systems Coordinator	<b>Position:</b>	Head of the Legal Department	<b>Position:</b>	Gente Cartama's Director
<b>Date:</b>	31 <sup>st</sup> of March 2024	<b>Date:</b>	31 <sup>st</sup> of March 2024	<b>Date:</b>	31 <sup>st</sup> of March 2024

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