

PTEE Disclosure Manual

Transparency and Business Ethics Program Disclosure Manual

COMPANY:
POLYBOL SAS

PREPARED BY:
Compliance Officer

DATE ISSUED:
05/11/2025



Table of Contents

1. Purpose of the PTEE Manual	3
2.PTEE Policies	3
2.1. Code of Ethics	3
2.2. Policy for the Management and Prevention of Corruption and/or Transnational Bribery C/ST	3
2.3. Due Diligence Policy	4
2.4. Compliance Audit Policy	5
2.5. Procurement Due Diligence Policy	5
2.6.Fixed Assets Policy: Property, Plant and Equipment	5
2.7. Policy on Gifts, Invitations and Hospitality	6
2.8. Conflict of Interest Policy	7
2.9. Travel Policy	8
2.10. Corporate Card Handling Policy	9
2.11. Intermediaries and Contractors Policy	9
2.12. Policy on Donations and Sponsorships	10
2.13. Policy on Political Contributions	10
2.14. Documentation Maintenance Policy	11
2.15.Updating Policy and Modifications of the Transparency and Business Ethics Program - PTEE	11
2.16. Policy on Socialization and Training	11
2.17. Policy on Commissions to Employees, Associates, and Contractors	12
2.18. Whistleblower Protection Policy	12
2.19. Workplace Harassment Policy	12
3. Identification of Warning Signs and Reporting of an Unethical Event.	13
4. Disclosure and PTEE Training	15
5. Sanctioning Regime	16

1. PURPOSE OF THIS MANUAL

The Compliance Manual of the Transparency and Business Ethics Program - PTEE of POLYBOL SAS aims to disseminate the Organization's policies regarding the management of the risk of Corruption and/or Transnational Bribery C/ST. In doing so, we want to inform employees, customers, suppliers, contractors and citizens in general about its purposes, in order to direct their efforts to its implementation.

For POLYBOL SAS, a policy is a guideline that governs the actions of a person or area in a given matter. Our policies correspond to the general statement of principles that represent the position of the Organization for a defined area and that, once adopted, become non-negotiable and mandatory behavioral guidelines.

Each POLYBOL SAS employee understands that his or her behavior has a direct impact on the reputation of the organization. The obligation as a member of POLYBOL SAS is to understand, apply and frame their behavior in the policies set forth in this document

2. OUR PTEE COMPLIANCE POLICIES

2.1 Code of Ethical Conduct

For POLYBOL SAS, acting ethically means doing the right thing at all times, with a criterion of rationality, avoiding waste and activities that are not related to the mission of the organization.

Ethical guidelines and other aspects related to this policy, as they are considered highly relevant to the organization, should be consulted in the document prepared especially for this purpose, called the CODE OF BUSINESS ETHICS, where you will find details of the guidelines governing the ethical behavior of the company

2.2 Policy for the management and prevention of Corruption and/or Transnational Bibery C/ST

The Legal Representative of POLYBOL SAS expressly states the commitment to implement procedures to identify, detect, prevent, and mitigate risks related to corruption and / or transnational bribery C/ST in relation to all operations or business of the organization, where a national or foreign public official may be involved. In order to comply with the above, it will carry out the following actions:

- Provide the economic, human and technological resources required by the PTEE Compliance Officer for the development of its work.

- Implement procedures to identify, prevent and mitigate risks related to corruption and/or transnational bribery C/ST.
- Establish an anonymous whistleblower channel that allows employees, contractors or other third parties to report any warning signs or situations related to corruption and/or transnational bribery C/ST
- Promote the anonymous whistleblower channel of the Superintendency of Companies and the Transparency Secretariat so that employees, contractors or other third parties can report any warning signs or situations related to corruption and/or transnational bribery C/ST.
- Develop policies and procedures aimed at mitigating the conflict of interest between employees, contractors and other counterparties, which could encourage or facilitate the commission of acts of corruption and bribery of national or foreign public officials.
- Apply due diligence processes that cover the periodic review of the legal, accounting and financial aspects related to a business or transaction, whose purpose is to identify and evaluate the risks of corruption and/or transnational bribery C/ST that may affect the organization and contractors. With respect to the latter, checks are also carried out on their good credit and reputation.
- Execute the pertinent administrative and legal actions against the organization's administrators and collaborators, when any of the above violates the provisions of the transparency and business ethics program.
- Lead an appropriate communication strategy to ensure the dissemination of compliance policies and the transparency and business ethics program to employees and contractors.

2.3 Due diligence policy

With the purpose of making sufficiently informed decisions on the linkage or continuity of the commercial relationship with its counterparties and/or business partners, POLYBOL adopts as a policy the implementation of adequate and sufficient measures for its knowledge, so that it can timely identify legal, accounting and financial situations related to business or transactions carried out with counterparties assessed with critical C/ST risk profile, in order to identify and assess the risks of corruption and/or transnational bribery C/ST that may affect the organization.

To this end, it has defined the following guidelines:

- Any linking or contracting activity with natural or legal persons, involving payment or exchange of assets in money or in kind, in any capacity, must be carried out in accordance with the provisions of this manual and the Organization's SAGRILAFT manual.
- Incorporate in the agreements entered into with the different natural or legal persons, clauses as a mechanism to prevent the risk of corruption and/or transnational bribery C/ST,

to give legal support to the unilateral termination of the contractual relationship, when the other party is formally linked by the authorities to investigations for the crimes of corruption and/or transnational bribery C/ST

Specific Duties of the Employee Applying Specific Controls

Provide, in a timely and truthful manner, all information requested for onboarding processes or periodic reviews.

- Cooperate with internal or external verifications carried out by the Compliance Officer.
- Immediately report any change in the information provided that may affect the commercial or contractual relationship.

Required Authorizations:

The onboarding of new clients, suppliers, or strategic partners requires prior approval from the Compliance Officer, based on the results of the due diligence.

2.4 Compliance Audit Policy

POLYBOL SAS shall ensure that systematic, critical and periodic reviews are carried out regarding the proper execution of the different compliance risk management systems of the organization.

The statutory auditors shall include in its annual audit plan the verification of the processes and controls related to the prevention and control of compliance risks, in order to measure the effectiveness of each and every one of the stages and elements of the systems mentioned.

The results and conclusions of this work will be input for the PTEE Compliance Officer to establish the necessary corrective actions and include them when presenting the results of its management in the annual PTEE Management Report.

Specific Duties of the Employee:

- Provide, in a timely and truthful manner, all information requested by the Statutory Auditor.
- Cooperate with internal or external verifications carried out by the Statutory Auditor.

2.5 Procurement due diligence policy

In any case that POLYBOL SAS performs operations as a potential acquirer, such as merger operations, purchase of shares, quotas or parts of interest or any other corporate restructuring procedure, the Organization shall ensure the performance of due diligence activities through an external expert firm, in order to identify liabilities and contingencies related to possible acts of corruption and / or transnational bribery C/ST.

2.6 Fixed Assets Policy: Property, Plant and Equipment

POLYBOL SAS is obliged to keep complete and reliable accounting books and records. Expenses, liabilities and contingencies must be fully and accurately disclosed in all business documentation, not only in terms of amounts, but also in terms of their nature or destination. Therefore, it is strictly prohibited to create false or misleading records, or to accept from suppliers or third parties a record that does not comply with our requirements.

To ensure the above, the company complies with the procedure POC-ACF-001: Property, Plant and Equipment Policy and will also require the Statutory Auditor to include in its audit programs, verify the accuracy of accounting and ensure that transfers of money or other goods made by the organization, do not hide direct or indirect payments related to corruption and / or transnational bribery C/ST.

Specific Duties of the Employee:

- Provide, in a timely and truthful manner, all information requested by the Statutory Auditor.
- Cooperate with internal or external verifications carried out by the Statutory Auditor.

2.7 Policy on Gifts, Invitations and Hospitality

POLYBOL SAS officers or employees, as well as third parties acting in the name and on behalf of the company, may offer gifts or invitations as a sign of courtesy to business partners. Those who offer them must do so only in the interest of POLYBOL SAS, within the limits of their powers and delegations, for the benefit of an identified and known person, and must clearly indicate that the company is the source of the gift or invitation.

Under no circumstances should gifts, hospitality or invitations be offered that influence or give the impression of influencing business decisions.

Gifts, hospitality and entertainment should not exceed what is customary in normal business relationships. Any form of gift, hospitality and/or invitation that may damage the reputation of POLYBOL SAS must be avoided.

Therefore, we must:

- We do not offer, accept or solicit gifts or hospitality, if they are understood, or appear to be understood, as an obligation or a bribe.
- We do not offer, promise, pay or authorize payments, directly or indirectly, to influence the decisions of any government official, authority or any other third party¹.
- We do not offer, accept or request gifts or hospitality in exchange for granting
- any advantage or disregarding any procedure, in favor of or against a third party.

- We do not offer, accept or solicit gifts or hospitality when a decision is pending or the judgment of a third party may be affected.
- Under no circumstances do we receive cash or its equivalent.
- Before accepting gifts and entertainment, we verify that they are reasonable in cost, frequency and amount.

2.8 Conflict of Interest Policy

POLYBOL SAS requires, in accordance with the Code of Ethics and policies of the Business Ethics and Transparency Program, that its suppliers, contractors, intermediaries, and other third parties with whom it maintains business relationships act with integrity and adherence to certain ethical standards and conduct.

Likewise, it is expected that employees, in the performance of their duties and interaction with customers and suppliers, put the interest of the company before any Personal Interest or Third Party Interest, avoiding at all times to seek undue benefits through their positions or contacts in Polybol.

Therefore, we must:

- During working hours and in general in the performance of their duties, employees must devote substantially all their time for the benefit of POLYBOL SAS and avoid personal or other activities that interfere with the full performance of their responsibilities.
- Except in exceptional situations, which are expressly authorized by the human resources area and the immediate boss, it is forbidden for employees to perform professional activities that interfere with their work time or with the performance of their duties at POLYBOL SAS.
- It is strictly forbidden for Employees to participate in any business, company, or activity that competes with the business of POLYBOL SAS.

Except in exceptional situations, which are expressly authorized by the Presidency and the areas of human management, Employees are prohibited from participating in any negotiation or commercial, professional or labor relationship of POLYBOL SAS

with their Family Members or Persons in Special Situation.

- POLYBOL SAS Employees must avoid that their personal investments influence or may influence their decisions or the performance of their responsibilities and functions in the Company.
- POLYBOL SAS Employees must avoid investing in a competitor of the Company.
- Employees who have discretion to enter into agreements with a supplier, customer and any other business partner must avoid investing in those suppliers or customers. Exceptions may

be made provided that the interests of POLYBOL SAS are not affected and the Compliance Officer's approval is obtained.

- POLYBOL SAS Employees must treat the Company's suppliers with professionalism, impartiality, objectivity and integrity.
- All POLYBOL SAS Employees must declare to their immediate supervisor any real or apparent Conflict of Interest before establishing contact with a current or potential supplier.
- Employees who have finished their employment relationship with the Company may not be suppliers (directly or through their participation in companies or businesses of any kind) during the two years following the termination of their employment relationship. Exceptions to this prohibition will only be allowed in those cases in which the Presidency, Human Management, and the Compliance Officer, justifiably consider that there are commercial reasons or benefit to the interests of POLYBOL SAS.
- Employees must treat customers with integrity and respect and avoid any situation that represents a Conflict of Interest or improper interaction with them. The following are identified as improper practices with customers:
 - Requesting any type of favor or personal compensation in exchange for better business conditions,
 - Offer preferential treatment in exchange for personal favors or benefits, Condition sales or commercial conditions to receive any personal benefit, among others.

All POLYBOL SAS employees must declare to their immediate supervisor any real or apparent Conflict of Interest before establishing contact with a current or potential customer. The Manager of the area, in consultation with the Compliance Officer, will decide the situation and establish the measures to be taken.

2.9 Travel Policy

The managers or employees of POLYBOL SAS, as well as third parties acting on behalf of the company that require travel and travel expenses, within the national or international territory by land and/or air, must have prior written authorization from the immediate boss.

The Department Manager will make a detailed review of the concepts and amounts budgeted in travel expenses, considering days of stay, places, transportation, clients to be visited or matters to be attended.

For air transportation and hotel reservations, the travel agency or supplier with a valid agreement must be used to obtain the most convenient option. Payment must be made by corporate credit card. The employee must verify that he/she has travel insurance on his/her corporate card, and if he/she does not have such insurance, he/she must purchase it beforehand.

2.10 Corporate Card Handling Policy

Each user will be responsible for ensuring the proper use of the assigned corporate card, using it only for company-related matters. If it is detected that the employee uses the card for personal matters, the use of the Corporate card will be blocked, after analysis with the President's Office and Human Resources.

For no reason should the credit limit granted be exceeded.

Therefore, we must consider the following:

- It is not allowed to make advances on corporate cards.
- Personal purchases are not allowed.
- Do not exceed the credit quotas assigned to each of the cards. Otherwise, the amounts exceeding them will be rejected and must be reimbursed to the company immediately. The above is considered a reason for cancellation of the credit card.

2.11 Intermediary and Contractor Policy

When POLYBOL SAS requires, for the development of its operations, to engage contractors as suppliers, intermediaries, agents, distributors, advisors, consultants and third parties that are party to collaboration or risk-sharing contracts with the Organization, it may not make or promise payment different from that stipulated in the agreement, corresponding to legitimate goods or services. In any case, such payments must be adjusted to the fair market value of the goods or services legitimately received and may not exceed such amount. The amounts established in the intermediation contracts must be respected and audited with the list of payments made.

Likewise, before hiring any contractor, the designated PTEE Compliance Officer shall **perform due diligence in order to verify the suitability**, good credit or reputation of the third party, and that it has no impediment to relate legally or commercially with national or foreign public officials on behalf of POLYBOL SAS.

Notwithstanding the foregoing, POLYBOL SAS expects from contractors and/or intermediaries, their commitment to comply and respect the applicable laws in this matter and to maintain the highest standards of business ethics

2.12 Donations and Sponsorships Policy

POLYBOL SAS employees may make donations on behalf of the company in cash and/or new furniture and fixtures, observing the regular procedures and provided that such conduct is Donations, i.e., for charitable purposes, in good faith, directed to non-profit organizations and without any benefits related to a particular act.

Donations must be made in compliance with all applicable laws and regulations, especially those related to tax matters.

POLYBOL SAS makes donations to non-profit entities, as well as to associations, previously applying the due diligenciae policy. In addition, each donation must always be supported with the donation certificate.

2.13 Policy on Political Contributions

POLYBOL SAS understands by "political contributions" the delivery of sums of money, objects of pecuniary value or other benefit in favor of a political party, political candidate or a political campaign.

POLYBOL SAS agrees to make political contributions during presidential, gubernatorial and mayoral election campaigns. Contributions must have recognition of public documents of the political parties, which is accounting support.

However, POLYBOL SAS does not authorize employees to engage in the following behaviors:

Use the Organization's time, goods, services, or equipment to carry out or support your personal political contributions.

Manage before the Organization and in any way, the return or total or partial recognition of their political contributions

2.14 Documentation Maintenance Policy

In order to guarantee a greater degree of collaboration with the control entities, POLYBOL SAS must keep the following documents and records related to the transparency and business ethics program, for a minimum term of ten (10) years:

- The minutes showing the approval of the policies of the transparency and business ethics program, as well as those corresponding to the approval of the adjustments or modifications made to said policies.
- Instructions or manuals containing the processes through which the approved policies and procedures of the transparency and business ethics program are implemented.
- Reports submitted by the PTEE Compliance Officer.
- The reports submitted by the Tax Auditor on the operation of the program.
- The records of the training given to the staff of the Organization on the transparency and business ethics program.
- The organisation's code of conduct
- The reports submitted by the PTEE Compliance Officer and the Tax Auditor at the corresponding frequency.
- Due diligence carried out for the hiring of contractors.
- Proof of payments to suppliers, contractors, gifts and charitable donations and other permitted or approved expenses.

2.15 Policy for updating and modifications of the transparency and business ethics program - PTEE

The Organization establishes as a policy the review and updating of the program at least once (1) every two years, considering the needs of the Organization, new developments that are carried out and changes in the regulations issued by the control and surveillance bodies.

The modifications made must be approved by the Legal Representative.

2.16 Policy on Socialization and Training

Chapter 8 of this manual sets forth the training and awareness actions aimed at the general public, as well as the key groups involved in the onboarding processes of clients, employees, suppliers, and the Company's ultimate beneficial owners.

These training sessions will inform employees about the existence of the Transparency and Business Ethics Program (PTEE), the red flags, and the mechanisms established for reporting. In the case of positions with a higher level of exposure to risk, institutional policies and the implementation of the controls associated with the system will also be addressed.

Polybol will ensure that all its workers—especially those involved in activities with possible C/ST risk factors—have the necessary knowledge and continuous access to the PTEE manual.

These training sessions will be conducted annually with the aim of strengthening learning and ensuring an adequate understanding of the employee's obligations in relation to the System.

2.17 Policy on Commissions to Employees, Associates, and Contractors

The company does not make commission payments to employees, associates, or contractors under any circumstances. All compensation or remuneration is made solely through previously defined and authorized salary, fee, or contractual concepts.

The following is expressly prohibited:

- Agreeing to or receiving commissions outside of what is established in the contracts.
- Using commissions as a mechanism for bribery, undue incentive, or unauthorized benefit.

Violation of this policy will be considered a serious offense and may result in disciplinary, contractual, or legal sanctions as applicable.

2.18 Whistleblower Protection Policy

The company guarantees confidentiality, protection, and the absence of retaliation for any person who, in good faith, reports possible acts of corruption, fraud, bribery, or other misconduct. To this end, it provides reporting channels, including anonymous mechanisms, that allow any irregularity to be reported safely.

Retaliation, sanctions, or discriminatory treatment against whistleblowers are expressly prohibited. All communications will be handled with confidentiality, impartiality, and fairness,

and the corresponding investigations will be conducted to adopt the necessary corrective measures.

2.19 Workplace Harassment Policy

The company categorically rejects any form of workplace harassment, intimidation, bullying, or degrading treatment toward its employees.

A work environment of respect, dignity, and equality is promoted, ensuring that all workplace harassment complaints will be addressed confidentially, impartially, and without retaliation—including concerns regarding non-compliance with the PTEE and any corrupt practice.

Violation of this policy will be considered a serious offense and may result in the corresponding disciplinary and legal sanctions.

3. Identification of Warning Signs and Reporting of an Unethical Event

Any collaborator and/or contractor-intermediary who is party to collaboration or risk-sharing contracts with POLYBOL SAS, must report promptly through the channels established by the Organization when in the development of their activities they identify a situation that goes against the principles and values stated in the code of conduct and the transparency and business ethics program for the prevention of the risk of corruption and/or transnational bribery C/ST

In order to strengthen the task of identifying these reportable situations, the following are some warning signs that have been provided as a guide in Chapter XIII of the Basic Legal Circular of the Superintendency of Companies:

In the analysis of accounting records, transactions, or financial statements:

- Invoices that appear to be false or do not reflect the reality of a transaction.
- Overseas transactions whose contractual terms are highly sophisticated.
- Transfer of funds to countries considered tax havens.
- Transactions that do not have a logical, economic, or practical explanation.
- Transactions that fall outside the ordinary course of business.
- Transactions in which the identity of the parties or the source of funds is unclear.
- Assets or rights included in the financial statements that do not have real value or do not actually exist.
- In the corporate structure or corporate purpose:
 - Complex or international legal structures without apparent commercial, legal, or tax benefits, or owning and controlling a legal entity without a commercial purpose, particularly if it is located abroad.
 - Complex shareholding composition and with participation of national or international private entities.

- Complex shareholding composition and with participation of national or international public entities.
- Owning or controlling a domestic company without a commercial purpose.
- Owning or controlling a foreign company without a commercial purpose.
- Legal entities with structures in which there are national trusts or foreign trusts, or non-profit foundations.
- Legal entities with structures of “off shore entities” or “off shore bank accounts”.
- Non-operational companies under the terms of Law 1955 of 2019 or that due to the development of business may be considered as “paper” entities, i.e., that reasonably do not fulfill any commercial purpose.
- Companies declared as fictitious suppliers by the DIAN.
- Legal entities where the beneficial owner is not identified (as this term is defined in Chapter X - SAGRILAFI).
- Matches found in public sources or lists where a natural or legal person, or the ultimate beneficial owners, are involved in investigations for crimes against the national or foreign public administration, or for bribery-related offenses.
- In the analysis of transactions or contracts:
 - Frequent recourse to consulting contracts, intermediation contracts and the use of joint ventures.
 - Contracts with contractors or government entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
 - Contracts with contractors providing services to a single client.
 - Unusual losses or gains in contracts with contractors or state-owned entities or significant changes without business justification.
 - Contracts containing variable remunerations that are not reasonable or that contain payments in cash, in Virtual Assets (as this term is defined in Chapter X), or in kind.
 - Payments to PEPs or persons close to the PEPs.
 - Payments to related parties (Employees, subordinated companies, branches, among others) without apparent justification.

In accordance with the above, POLYBOL SAS has a Whistleblower Policy that can be consulted on its website: [🌐 Polybol integrity line - Polybol](#) in which the organization declares its commitment to the highest standards of ethical practices and honest relationships, as well as to the protection of those individuals who report in good faith cases or allegations of misconduct.

How do I report an unethical event?

In the event of observing or becoming aware that any employee, partner, contractor, or any interested party has engaged in behavior that goes against the Company’s ethical principles and values, or against the prevention of the risk of Corruption and/or Transnational Bribery (C/TB), such behavior must be reported through any of the communication channels made available by the Company, as follows:

Option 1: Access POLYBOL SAS’s anonymous irregularity reporting line, located on the website: <https://polybol.com/polybol-integrity-line/>

Option 2: QR Code – OFC Trust Channel



Program, which belongs to an external firm.

Option 3: Email: oficialdecumplimiento@sermodel.com

Note: Reports will remain confidential and anonymous. Investigations will be conducted under the principles of good faith and presumption of innocence.

EXTERNAL WHISTLEBLOWING REPORTING OF TRANSNATIONAL BRIBERY

In addition to the internal reporting channels indicated in the previous section of this manual, employees, managers and contractors of the company may use the reporting channel provided for the general public by the Superintendence of Companies to inform this entity of any fact or situation that is related to the alleged conduct of transnational bribery.

The reports made through this channel may be anonymous and when this is not the case, they shall be treated confidentially by this Entity.

It is important to emphasize that these reports may give rise to the initiation of an administrative sanctioning process for transnational bribery conduct by the Superintendence of Companies against a legal person or branch of a foreign company when there is merit to do so.

To report conduct involving acts of corruption:

Secretariat of Transparency: <https://portal.paco.gov.co/>

Supersociedades: <https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>

4. Dissemination and PTEE Training

Disclosure of the Transparency and Business Ethics Program - PTEE

The PTEE Compliance Manual and related formats are available in Spanish and English.

For permanent consultation of collaborators, customers, suppliers, contractors,

intermediaries and citizens in general, the code of ethics and the Anti-Bribery and Corruption Policy is published on the website: <https://polybol.com/polybol-integrity-line/>.

As part of the disclosure strategy to suppliers and contractors, it is necessary that in the linking process the knowledge and acceptance of the values and ethical principles contained in the code of conduct and the PTEE Transparency and Business Ethics Program be evidenced, through the completion of the RPO-VVE-481- 001 REGISTRATION and UPDATING FORM OF THE CLIENT LEGAL ENTITY and NATURAL PERSON.

As part of the employee disclosure strategy, the Organization, through the promissory letter and/or addenda to the labor contracts containing the compliance clauses of the PTEE, will leave evidence of acceptance of the Organization's general policy regarding its responsibilities and the management of the risk of corruption and/or transnational bribery C/ST and the reporting channels designed for this purpose.

Additionally, different awareness-raising strategies will be carried out for the Organization's collaborators, through the different internal communication channels managed at POLYBOL SAS.

Training

A general induction will be made to new Collaborators and third parties (not collaborators of the company) who carry out activities on their behalf, both direct and indirect and those who carry out their functions in the production plant. For this purpose, a virtual brochure and a physical version when applicable.

A general induction will be made to new Collaborators and third parties (not collaborators of the company) who carry out activities on their behalf, both direct and indirect and those who carry out their functions in the production plant. For this purpose, a virtual brochure and a physical version when applicable.

Dissemination and PTEE Training

A general reintroduction will be made to Collaborators and third parties (not collaborators of the company) who carry out activities on their behalf, both direct and indirect and to those who carry out their functions in the production plant. A virtual brochure and a physical version will be available for this when applicable. One (1) time a year.

Specific annual reintroductions on the dates scheduled by the Human Management department, will be developed virtually to employees who carry out activities related to the administration, prevention and control of C/ST risk at least (1) once a year.

Mechanisms for evaluating the results obtained, in order to determine the effectiveness and coverage of the Socialization and Training program.

5. Sanctioning Regime

The PTEE manual, contains policies that must be observed in all transactions of the Organization, has been designed in accordance with the laws of the Republic of Colombia, observing the different applicable standards defined by the Superintendency of Companies. It is a formal invitation to promote and reinforce the obligation to do things correctly, it helps ensure that the Policies are fully understood, their compliance is mandatory by each and every one of the collaborators of the Organization.

It is the responsibility of each of the employees of the Organization to ensure strict compliance with legal provisions and internal rules and procedures. Permissive behavior in violation of rules by the boss or superior must not exist.

Workers in the commercial processes, supply and purchasing management, human talent management and management, in their daily activities must evaluate the degree of compliance with the Policies and provisions described herein, in order to detect deviations, and inform the PTEE Compliance Officer to take the necessary corrections and if necessary apply the sanctions to which it gives rise.

Sanctioning Regime

The application of the sanctioning regime derives from the occurrence of irresponsible, permissive, negligent, inefficient or omissive actions and attitudes in the performance of any collaborator that affects the Organization, said regime consists of the application of the provisions of the internal work regulations approved by the highest corporate body, which is fully known to the collaborators.

The sanctions and disciplinary actions that take place will address each specific situation and depend on the seriousness of the violation. In any case, to graduate the sanctions, the managers of the Organization will be consulted with the purpose of guaranteeing that the measures taken are equitable and guarantee the protection of the rights of the workers and of the Organization.

Prepared by:

Compliance Officer

Approved by:

Board of Directors