	<b>COMPLIANCE MANUAL</b> <b>TRANSPARENCY AND BUSINESS ETHICS PROGRAM</b>	
<b>CÓDIGO:</b> SG-DG-15 V2	<b>PROCESO:</b> SISTEMA DE GESTIÓN	<b>ÚLTIMA MODIFICACIÓN:</b> 27/11/2025

**COMPLIANCE MANUAL**  
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**1. TOPTEC S CONTEXT AND COMMITMENT:**

**TECNOLOGIA EN CUBRIMIENTO S.A.**, acronym TOPTEC S.A., and MANILIT S.A. S.A. ("TOPTEC" or the "Company"), is a company located in Manizales, dedicated to the manufacturing and commercialization of Fiber Cement Products for the Construction Industry, such as roofing (corrugated and flat tiles) and panels (Dryboard), as well as Plastic Tanks for liquid storage and some products marketed for finishes.


TOPTEC has wholesale and retail distributors of construction materials - hardware stores and construction companies. Through these, it has a presence throughout the national territory, with branches in Nariño, Cauca, Eje Cafetero, Bogotá, the Coastal regions (North and South Coast), Antioquia, Santander, Valle, Llanos, Boyacá, Tolima, Huila, Caquetá.

TOPTEC's manufactured products reach Curacao, Peru, Costa Rica, México, Panama, Jamaica, Brazil, Ecuador, Chile, and the United States.

TOPTEC is committed to the comprehensive compliance with regulations aimed at combating and preventing national and transnational bribery, as outlined in laws 1474 of 2011 and 1778 of 2016, Resolution 100-006261 of 2020, and Circular Externa 100-000003 of 2016 issued by the Superintendence of Companies. This commitment extends to all international agreements signed by Colombia, including but not limited to the Inter-American Convention against Corruption of the Organization of American States in 1997, the United Nations Convention against Corruption (UNCAC) of 2005, and the Organization for Economic Cooperation and Development (OECD) Convention to Combat Bribery of Foreign Public Officials in International Business Transactions of 2012 (the "Anticorruption Provisions").

To fulfill this commitment, TOPTEC conducted a risk assessment of Acts of Corruption (a term defined later) both within the Company and in the industries or economic sectors, Third Parties - Counterparts with whom the Company interacts, and Countries or jurisdictions in which the Company participates, to identify the main sources of corruption risk.

Considering the risk assessment, TOPTEC decided to adopt a Business Ethics Program (the "Program") that applies to all human resources associated with the Company and all related parties and stakeholders - Counterparts - understood as customers, suppliers, distributors, contractors, shareholders, investors, and, in general, to all those with whom TOPTEC establishes any commercial, contractual, or cooperative relationship, including its subsidiaries and affiliates if it has any.

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## 2. OBJECTIVE

The program defined by the company's executives, embodies principles, values, policies, procedures, and the highest corporate standards that ensure compliance with Anti-Corruption Provisions through the management of risks arising from (i) the economic sectors in which it conducts its business activities, (ii) Third Parties – Counterparties with whom the Company interacts, directly or indirectly, and (iii) the Countries or jurisdictions in which the company participates and in which it conducts national and international transactions.

Thus, the program's objective is to protect the company and all individuals associated with it from investigations by any competent authority, by creating and maintaining an inclusive organizational culture built on trust that promotes ethical behavior, a commitment to legal compliance, and a policy and culture in which misconduct is not tolerated ('Zero Tolerance for Corruption'). Therefore, everyone associated with TOPTEC must be aware of the benefits derived from complying with this program and mitigating all risks of Acts of Corruption. In this way, all counterparties, and especially individuals or employees at all levels of the company, must strictly adhere to the program.

## 3. SCOPE


The program applies and aims to guide all shareholders, executives, employees, contractors, third parties, intermediaries, strategic allies, business partners, and others connected in any way to TOPTEC - Counterparties - to ensure that their behavior aligns with the highest standards of transparency, honesty, integrity, and legality in the fight against acts of corruption.

The company's ethics program is the essential pillar for establishing an organizational culture based on transparency, best practices, and a Zero Tolerance for Corruption policy. Thus, this program establishes the framework, duties, and rules of conduct for shareholders, executives, employees, suppliers, and contractors.

## 4. DEFINITIONS

For a better understanding of this Program, the following definitions should be taken into account, and the use of these terms in uppercase shall have the following meanings, which may be used in both plural and singular:


- **Acts of Corruption:** Any inappropriate use of power, whether private or public, to divert the management of public or collective affairs for personal gain. This concept encompasses bribery and corruption in all its forms, private corruption, contracting without compliance with legal requirements, influence peddling, transnational bribery, and any other act related to crimes against public administration and fraud, as well as corruption within private companies.

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The term “**transnational bribery**” is to be understood as the act whereby a natural person or a legal entity, through its employees, executives, shareholders, contractors, or subsidiaries, directly or indirectly gives, offers, or promises to a foreign public official: sums of money, items of pecuniary value, or any benefit or advantage in exchange for the said public official performing, omitting, or delaying any act related to their duties and in connection with an international business or transaction. Reference should also be made to Article 433 of the Colombian Penal Code.

The other Acts of Corruption have the definition established in the Colombian Penal Code.

- **Whistleblower Channels:** These are the mechanisms described in the section of this Program through which any inappropriate conduct that may constitute an Act of Corruption by its employees or contractors can be brought to the Company's attention.
- **Zero Tolerance for Corruption:** The organizational policy and culture that underlies the adoption of this Program by the Company
- **External Circular 100-000011 of August 9, 2021,** establishes mandatory administrative orders for Obligated Entities to implement **Transparency and Business Ethics Programs (PTEE)**, aimed at preventing transnational bribery and other corrupt practices. These measures seek to strengthen trust in markets, promote free competition, and protect the proper use of public resources. The regulation is based on international conventions and treaties to which Colombia is a party, as well as **Law 1778 of 2016**, which empowers the Superintendence to investigate and administratively sanction legal entities involved in acts of transnational bribery, and **Law 2195 of 2022**, which adopts measures regarding transparency, prevention, and the fight against corruption
- **Counterparty:** Any natural or legal person with whom the company has commercial, business, contractual, or legal relationships of any kind. Among others, counterparties include associates or shareholders, employees, customers, contractors, and suppliers of the company's products.
- **Contractor:** Refers to any person with whom TOPTEC has a contract other than an employment contract, such as a service contract, supply contract, construction contract, intermediary contract, etc. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, representatives, and individuals who are parties to collaboration or risk-sharing contracts with the company.
- **Due Diligence:** This corresponds to the process carried out by the Company under its SAGRILAFT program (Document SG-DG-14), defined as the process by which the company takes measures to understand the counterparty, its business, operations, products, and the volume of its transactions. It refers to the review that must be conducted at the beginning and periodically of counterparties, at least once every two (2) years or whenever deemed necessary based on changes in the legal and reputational conditions of the counterparty.


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Additionally, with the purpose of enabling TOPTec to conduct the review required by the guide, the Compliance Officer, when deemed necessary, may request year-end certified or audited financial statements, as appropriate, and/or interim financial statements signed by the accountant of the counterparties to verify the accounting and financial aspects related to a national or international business or transaction.

Likewise, the Compliance Officer will take into account the provisions outlined in section 6.11 of this Program, particularly the reference to the Corruption Perception Index.


- **Enhanced Due Diligence:** This corresponds to the process carried out by the Company under its SAGRILAF Manual (SG-DG-14).
- **Executives:** Individuals or legal entities appointed in accordance with the company's bylaws or any other internal provisions and Colombian law, as applicable, to manage and direct the company. This term refers to the Board of Directors and Legal Representatives of TOPTec.
- **Anti-Corruption Provisions:** Primarily, and without limitation, these include: Law 1474 of 2011 - (Anti-Corruption Statute), which establishes rules aimed at strengthening mechanisms for preventing, investigating, and sanctioning acts of corruption or transnational bribery, and enhancing the effectiveness of public management control, along with its regulatory decrees and any amendments, substitutions, or additions; Law 1778 of 2016, which sets out rules on the liability of legal entities for acts of transnational corruption, and any amendments or additions; Resolution 100-002657 of 2016 and External Circular 100-000003 of 2016 issued by the Superintendence of Companies, and any amendments or additions; as well as all international agreements signed by Colombia, including the Inter-American Convention against Corruption of the Organization of American States of 1997, the United Nations Convention against Corruption (UNCAC) of 2005, and the Organization for Economic Cooperation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of 2012.
- **Public Official:** Any natural person in Colombia holding a public position in any branch of the public power, autonomous bodies, or oversight bodies, regardless of whether they are at the national, departmental, or municipal level; whether their appointment is through popular election, merit-based competition, or free appointment and removal; their hierarchy; or whether Colombian laws refer to them as members of corporations, public employees, or official workers. Likewise, members of the armed forces, private individuals exercising public functions permanently or temporarily, and officials and workers of autonomous bodies such as the Bank of the Republic or collaboration bodies through decentralization or dissipation, such as Notary Public Offices and Registry Offices, are also considered public officials.

Likewise, for the purposes of the Program, it will be understood that a public official includes the concept of a foreign public servant, which should be understood as any person holding a legislative, administrative, or judicial position in a state, its political subdivisions, or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. Also

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considered a foreign public servant is any person exercising a public function for a state, its political subdivisions, or local authorities, or in a foreign jurisdiction, either within a public entity or a state-owned enterprise, 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 the aforementioned status is held by any official or agent of an international public organization.

- **Corruption Perception Index:** This is the annual rating and classification conducted by the non-governmental organization Transparency International, in which the level of corruption in the public sector of countries is assessed on a scale from 0 to 100. For the purposes of this Program, it will always be understood that reference is being made to the current Index for the current year.
- **Restrictive Lists:** These are lists that identify individuals and companies that, according to the publishing organization, may be linked to illegal or criminal activities. Examples include lists from the United Nations Security Council, OFAC (Office of Foreign Assets Control), INTERPOL, National Police, etc.
- **Binding Lists:** These are lists of individuals and entities associated with terrorist organizations that are binding for Colombia under Colombian legislation (Article 20 of Law 1121 of 2006) and in accordance with international law. This includes, but is not limited to, Resolutions 1267 of 1999, 1373 of 2001, 1718 and 1737 of 2006, 1988 and 1989 of 2011, and 2178 of 2014 from the United Nations Security Council, and all subsequent, related, and complementary resolutions. It also encompasses any other list binding for Colombia, such as the terrorist lists of the United States of America, the European Union's list of terrorist organizations, and the European Union's list of individuals designated as terrorists. The Superintendence of Companies will maintain on its website a list of the Binding Lists for Colombia as a guide, without these being exhaustive.
- **Compliance Officer:** This is the natural person designated by the Board of Directors to lead and manage this Program. The Compliance Officer is responsible for promoting, developing, and ensuring compliance with the system for managing the risks of transnational bribery or other acts of corruption. The same individual may, if decided by the competent bodies of TOPTEC, assume functions related to other risk management systems within the Company, such as those related to money laundering and terrorist financing, personal data protection, and prevention of violations of competition regulations. Regarding this Program, this person will fulfill the role of Compliance Officer for the purposes of External Circular No. 100-000003 of the Superintendence of Companies
- **Facilitation Payments:** These are payments of remuneration, commissions, or small gifts made to an individual (including public officials or employees of private companies) to obtain a favor, ensure, promote, or expedite legal and routine procedures for the benefit of the company or its employees. For example, this could include obtaining a permit, a license, or a service, or avoiding an abuse of power.
- **Compliance Manual or Program:** This is the present document that encompasses TOPTEC's Business Ethics Program. It includes specific procedures under the responsibility of the Compliance

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Officer, aimed at implementing the Program to identify, detect, prevent, manage, and mitigate the risks of transnational bribery, as well as others related to any act of corruption that may affect the company.

- **PEP:** Meaning public officials within any system of nomenclature and job classification in the national and territorial public administration, who, by virtue of the positions they hold, have—either directly or by delegation—responsibilities related to general management, institutional policy-making, and the adoption of plans, programs, and projects. They also manage State assets, funds, or valuables directly. These responsibilities may include budget allocation, public procurement, investment project management, payments, settlements, and the administration of movable and immovable property. This category also includes Foreign PEPs and PEPs from International Organizations.
- **Contagion Risk:** This is the possibility of loss that a company may suffer, either directly or indirectly, due to an action or experience of a Counterparty
- **Legal Risk:** It is the possibility of loss that a company incurs when sanctioned or required to compensate for damages as a result of non-compliance with laws or regulations and contractual obligations. It also arises as a consequence of contracts and transactions, stemming from intentional actions, negligence, or involuntary acts that affect the formalization or execution of contracts or transactions.
- **Operational Risk:** It is the possibility of incurring losses due to deficiencies, failures, or inadequacies in human resources, processes, technology, infrastructure, or the occurrence of external events. This definition includes Legal Risk and Reputational Risk associated with such factors.
- **Reputational Risk:** It is the possibility of loss that a company incurs due to discredit, a negative image, or negative publicity, whether true or not, regarding the organization and its business practices. This can result in the loss of customers, decreased revenue, or legal proceedings.
- **Inherent Risk:** It is the level of risk inherent in an activity, without taking into account the effect of controls.
- **Residual Risk:** It is the resulting level of risk after applying controls
- **SMLMV:** Stands for "Salario Mínimo Legal Mensual Vigente" in Spanish, which translates to the current legal monthly minimum wage
- **Subsidiary Company:** It has the scope as outlined in Article 260 of the Commercial Code.
- **Supervised Company:** It has the scope as outlined in Article 84 of Law 222 of 1995.


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- **Foreign Public Official or Public Official:** It has the scope as outlined in the First Paragraph of Article 2 of Law 1778. "Any person holding a legislative, administrative, or judicial position in a State, its political subdivisions, or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. Also considered a foreign public official is any person exercising a public function for a State, its political subdivisions, or local authorities, or in a foreign jurisdiction, either within a public entity, or a state-owned enterprise, 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 will also be understood that the aforementioned status applies to any official or agent of an international public organization.
- **SAGRILAF:** This stands for "Sistema de Autocontrol y Gestión del Riesgo Integral de LA/FT/FPADM" in Spanish, which translates to the system of self-control and comprehensive risk management for money laundering, financing of terrorism, and financing of the proliferation of weapons of mass destruction. It is established in Chapter X of the Legal Basic Circular of the Superintendence of Companies.
- **Bribery:** It is the act of giving, offering, promising, soliciting, or receiving any gift or thing of value in exchange for a benefit or any other consideration, or in exchange for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or solicitation is for oneself or for a third party, or on behalf of that person or on behalf of a third party.
- **International Transaction:** By international business or transaction, it is understood as any nature of business or transaction with foreign individuals or legal entities, whether public or private. These international business transactions can occur directly or through an intermediary, contractor, or through a subsidiary or branch, involving foreign individuals or legal entities, whether public or private, regardless of regularity.

## 5. GUIDING PRINCIPLES IN THE FIGHT AGAINST ACTS OF CORRUPTION

Considering the importance of this Program, in addition to the principles outlined in section IV of the Guide, aimed at implementing Transnational Bribery Risk Management Systems, the following principles are standards of conduct that should guide the actions of the Company's Counterparties.

- a. **Good Faith:** This principle aims to ensure that actions are carried out in good faith, with diligence and care, constantly respecting individuals and complying with the law, prioritizing the Company's principles and values over personal interests in decision-making.
- b. **Honesty:** To fulfill responsibilities and obligations to society, the company, the community, and the country, all employees must be aware of their moral, legal, and work-related duties. This requires that the Company's commercial and business activities adhere to standards of honesty, transparency, and legitimacy.
- c. **Loyalty:** All employees, associates, contractors, and individuals associated with them, as well as anyone aware of conduct constituting transnational bribery or other corrupt practices related

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to the Company, must immediately report such violations to the Company's Compliance Officer. The identity of the person reporting such behavior will be kept confidential, and the channels established in this Program will be followed.

- d. **Legality:** Everyone associated with the Company is committed to ensuring compliance not only with the letter but also with the spirit of the Colombian Constitution and laws, as well as the provisions and regulations issued by authorities and the norms and policies set by the Company.
- e. **General and Corporate Interest:** All actions must always be guided by the general interest, and management at all levels must be free from any personal economic interest. Transparent conduct does not involve payments or acknowledgments to obtain or retain business or gain a business advantage.
- f. **Truthfulness:** We speak and accept the truth above all considerations. The information we provide to the general public is truthful.

In accordance with the above, every Counterparty associated with the Company by any means is jointly responsible for the proper and correct application of the Program and the principles stated in this document.

In the application of the above guiding principles of the Program and the fight against Acts of Corruption:

- **TOPTEC** adopts as its policy and will promote, develop, and ensure a culture of **Zero Tolerance for Acts of Corruption and Bribery**.
- Shareholders and executives of **TOPTEC** are committed to combating Acts of Corruption. Executives ensure the adequacy of financial, technological, and personnel resources for the proper functioning of the program.
- **TOPTEC** does not tolerate, justify, or promote any form of corruption. It believes there is no justification for violating the ethical values of the Company.
- **TOPTEC** has implemented Due Diligence measures according to the highest international standards and aims to create prevention, detection, control, and reporting mechanisms for Acts of Corruption.
- **TOPTEC** has delegated functions to its main administrative bodies related to the implementation and compliance of this Program. However, all employees have the general duty to protect the Company from Acts of Corruption. Each employee is required to view this Program as an unbreakable code of conduct.
- **TOPTEC** demands reciprocity and collaboration from its counterparts in the fight against Acts of Corruption. Accordingly, it requires the highest ethical standards from its Counterparties so that no circumstance deviates them from this Program. Concerning its Contractors, **TOPTEC** demands that, from their sphere and independently, they contribute to the fight against Acts of Corruption. In any case, the contracts entered into will impose the obligation to comply with the measures of this Program.
- All actions of **TOPTEC's** Counterparties before any Public Official must be governed by Colombian laws and the laws of each country where **TOPTEC** has any business relationship, as well as the Anti-Corruption Provisions.

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- **TOPTEC** undertakes to train all its employees to prevent, detect, analyze, and report Acts of Corruption. Consequently, **TOPTEC** employees, in addition to complying with the Program and Anti-Corruption Provisions, will be guided by common sense and objective judgment when analyzing the situations that arise.
- **TOPTEC** will maintain strict controls over the compliance of the Program. For this purpose, the Compliance Officer will conduct continuous risk assessments and compliance audits on the effectiveness of the measures and their compliance. The Compliance Officer will have sufficient autonomy to request changes and adjustments to the Program from the Executives.
- Any act aimed at facilitating or configuring Acts of Corruption is considered by **TOPTEC** as a dishonest and prohibited practice.
- Employees engaging in these behaviors will be severely punished according to the Internal Work Regulations, including dismissal with just cause.
- Contractors engaging in these behaviors will be subject to contractual clauses on penalties and unilateral termination for facilitating or configuring Acts of Corruption.

## 6. REGULATION AND PROCEDURES FOR CERTAIN SITUATIONS THAT MAY GIVE RISE TO ACTS OF CORRUPTION

Given the context of the Company, the risks of Acts of Corruption and Bribery to which it is exposed, and the guiding principles described in the previous section, TOPTEC adopts the following guidelines (among others adopted by the organization) that its officials commit to adopting in relation to or in connection with potential situations that may lead to Acts of Corruption and Bribery.

### 6.1 Gift Giving


**Principle:**

The Company views the offering and giving of gifts as a high-risk source of Acts of Corruption and bribery that deserves regulation. Therefore, the Company's giving of gifts to third parties through its Employees or Executives is restricted.

**Prohibitions for Employees:**

Employees must not offer or give, directly or through third parties, money or Company items to Public officials, their family members, or representatives of private companies with the purpose of obtaining benefits for the Company's economic activities or influencing administrative, legal, judicial, or contractual decisions in which the Company has an interest.

No Company employee will use their position to request any kind of personal favor, payment, discount, travel, accommodation, gifts, or loans from Contractors, whether government entities or private companies.

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In case of doubt, the employee should consult with their immediate supervisor, Human Resources, or the Compliance Officer.

**Employee Duties:**

The giving of promotional material, gifts, or expenses for normal or routine social courtesies is allowed. Such gifts must be reasonable, i.e., with a value less than half the current legal minimum wage, so that they cannot be interpreted as having the intention by the Company or its Employees to influence decisions in its favor.

**6.2 Facilitation Payments, Remuneration, and Commission Payments to Counterparts Principle**

All remuneration, commission payments, and facilitation payments to counterparts are prohibited. However, it is possible for the Company to engage intermediaries as representatives, agents, commercial agents, brokers, consultants, or advisors. In these cases, the payment of remuneration or commission must be reviewed by the Area Director and approved by Management.

**Company Duties:**

Any payment or disbursement of TOPTEC's resources to its contractors or suppliers, whether national or international, must be made through banking channels where all movements and payments can be traced.

All payments for services abroad must comply with the Colombian exchange regime and be channeled through authorized banking entities or through duly registered clearing accounts with the Bank of the Republic.


The purchases of goods and services and their corresponding payments will be made in accordance with the guidelines and policies defined in the documents: CO-PR-05 Purchase of materials and/or services and GAF-PR-17 Contracting with Third Parties.

All payments made to contractors must be supported by the values stipulated in the contract, quotation, or offer of services or goods, and may be audited by specialized firms confirming the legality of payments, no deviation of resources, and no concealment of payments to third parties through the contractor, or payments to contractors without contractual justification.

**Prohibitions for Employees and the Company:**

The Company cannot instruct its employees to make payments that violate the described procedures.

No employee will comply with requests from contractors to make payments that violate the guiding principles and duties established in the previous section.

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Facilitation payments made by the Company or its employees are prohibited,

### **6.3 Expenses for Entertainment, Food, Lodging, and Travel for Officials, National or Foreign Public Servants, or Third Parties**

**Principle:**

Employees, Shareholders, and Executives of TOPTEC should not request, accept, offer, or make payments for food, lodging, travel, or sponsorships with the purpose of inducing, supporting, or rewarding irregular conduct related to obtaining any business, advantage, or favor involving the Company.

**Duties of the Company and Executives:**

Expenses for entertainment, lodging, travel, or other courtesies for the benefit of an official or public servant and their family members are not allowed.

Expenses for normal or routine social courtesies are allowed as long as they have been approved by the Area Director. Such expenses must be reasonable, so they cannot be interpreted as having the intention by the Company or its Employees to influence decisions in its favor.

The Area Director, when deemed necessary based on the nature of the expense, will request authorization from Management. Expenses for these purposes must be recorded in the accounting, strictly complying with the Company's policies and procedures.


### **6.4 Contractors and Employees Acting on Behalf of TOPTEC in Relation to Public Officials and/or Clients**

**Principle:**

TOPTEC considers that any contact or interaction by its employees and contractors with public officials, for permit processes, licenses, public records and registrations, participation in tenders and public procurement processes, application for subsidies and state support, judicial and administrative processes, among others, should be done with transparency, integrity, openness, and in compliance with Anti-Corruption Provisions. Similarly, interaction with public officials, whether formal, informal, or social, written or verbal, should only be carried out by authorized and properly trained individuals.

**Duties of Employees:**

TOPTEC employees responsible for contracting third parties acting on behalf of TOPTEC in front of public officials must adhere to the principles of this Program and any additional procedures established by the Company.

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Each TOPTEC employee must immediately inform the Company if they are planning to assume a public office or if any family member of the employee is a public official to avoid conflicts of interest.

**Duties of Contractors:**

Contractors acting on behalf of TOPTEC in front of public officials must be aware of and commit to complying with the Program. They must also commit in their contracts not to engage in any acts of corruption and allow TOPTEC to monitor or audit their actions, in Colombia or abroad, that may have any effect on the execution of the contract with TOPTEC. Contractors must ensure that their own employees and subcontractors do the same.

**Duties of the Company:**

**TOPTEC** will carry out the following procedures:

Conduct a background check and review of restricted lists for its employees through Human Resources and maintain control over their actions in front of public officials to avoid sanctions for their actions.

Conduct a background check, solvency review, and review of restricted lists for contractors acting in front of public officials on behalf of TOPTEC through the Purchasing department.

Maintain control over the actions of contractors and the development of the respective contracts that lead to their association with the Company to avoid sanctions for their actions.


**Prohibitions for Counterparts:**

TOPTEC will never request, authorize, or tolerate any contractor or employee to make facilitation payments to public officials or private employees, let alone make them on behalf of TOPTEC. Similarly, employees and/or contractors must refrain from offering or receiving money, gifts, benefits, discounts, job opportunities, and any consideration from public officials or other counterparts that could be interpreted as bribery.

**6.5 Invitations or Participation in Public or Private Bidding Processes**

**Principle:**

TOPTEC considers and recognizes that invitations and participation in public or private bidding processes are a high-risk source of Acts of Corruption. Therefore, the company has sought to regulate and limit the procedures of each bidding process, as well as the actions of participants, with the purpose of respecting free competition and transparency in economic relations with competitors and contractors.

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**Duties of the Company:**

In cases where the Company is the contracting entity, ensure that the private bidding process is carried out within the parameters of transparency, integrity, and legality, refraining at all times from facilitating, configuring, or ignoring Acts of Corruption by its employees and/or bidders.

In cases where the Company participates as a bidder in a tender, whether private or public, refrain from ordering, indicating, facilitating, or ignoring the commission of corrupt acts by its employees, affiliates, contractors, or participants in joint agreements, such as temporary alliances, consortia, contracts of accounts in participation, among others.

**Prohibition for Counterparts:**

Abstain at all times and under all circumstances from performing or configuring by omission an Act of Corruption in the course and development of a public or private bidding process, whether TOPTEC acts as the contracting entity or bidder.

**6.6 Political Contributions**

TOPTEC, its employees, agents, contractors, advisors, or other intermediaries must refrain from making direct or indirect contributions to political parties or organizations, or to individuals involved in politics as a means to gain advantages in commercial transactions.

In the event that TOPTEC decides to make any such contribution, it must obtain authorization from the Board of Directors. Additionally, strict compliance with current regulations is required, and objective criteria must be followed to determine whom and what amounts can be allocated for the financing of political campaigns.


**6.7 Donations**

**Principle:**

TOPTEC is aware of the economic needs of vulnerable groups in Colombia. Therefore, the Company may consider making donations to third parties for charitable purposes. However, the Company also understands that, in general, donations constitute a high-risk source, and therefore, it commits to observing this Program to preserve legality and transparency in the donated resources.

**Duties of the Company:**

TOPTEC commits to making its best efforts to ensure the lawful investment of donated funds and complete tracking of all donations from disbursement to utilization. Through its Compliance Officer, TOPTEC will ensure that the non-profit entity or organization set to benefit from a donation: i)

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undergoes the Due Diligence process for Contractors or Counterparts beforehand and ii) certifies that the donation reaches its destination, meaning it is not disguised as an act of philanthropy or charity to justify bribery.

In accordance with the above, all types of charity donations must be authorized by Management and disclosed to the Compliance Officer.

**Prohibitions for the Company:**

It is prohibited to use donations to hide or disguise Acts of Corruption, and TOPTEC will refrain from making donations if circumstances could make them appear as attempts at Acts of Corruption.

**Prohibitions for Employees:**

No employee is authorized to allocate TOPTEC's resources for donations without complying with the requirements and procedures established by TOPTEC in this Program and any other instructions created for this purpose.

**6.8 Conflict of interest**


A situation of conflict of interest is understood to arise when: a) There are conflicting interests between the legal representatives, members of the Board of Directors, and employees of the Company and the interests of the Company, which may lead them to make decisions or carry out acts that benefit themselves or third parties and harm the interests of the Company; or b) When there is any circumstance that could compromise the independence, fairness, or objectivity of the actions of any legal representative, members of the Board of Directors, executives, and employees of the Company, and this could harm the interests of the Company.

**Duties of the Company and Executives:**

All legal representatives, members of the Board of Directors, executives, and employees will ensure that all decisions made in the course of their activities are in the best interest of the Company. Any conflict of interest, particularly those that may arise in the contracting of counterparts, suppliers, or clients, and in the sale and/or provision of the Company's goods and services, must be evaluated with the General Manager and/or Human Resources, as applicable. The General Manager and/or Human Resources may refuse to continue with the transaction or approve its continuation.

**Duties of Employees:**

Similarly, employees of the Company responsible for contracting counterparts, whether new employees or suppliers, must ensure the objective selection of these counterparts by adhering to the procedures and policies established in the organization.

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## 6.9 Procedures for Mergers and Acquisitions Involving the Company

### Principle:

The Company's business relies largely on its reputation in the market and good relationships with government entities. It is crucial for the Company to maintain trust with its counterparts and preserve its good name within the economic sector in which it operates.

Anti-Corruption Provisions impose severe penalties on companies that merge or acquire control of entities involved in Acts of Corruption. Sanctions include substantial fines, disqualification from contracting with the government, and public disclosures of the committed acts.

### Prohibitions for the Company:

The Company will not merge with or acquire ownership in companies that have been sanctioned for Acts of Corruption. To ensure this, the Company will implement necessary due diligence measures to ensure that the companies involved in such transactions do not pose any risk of Acts of Corruption

## 6.10 Accounting Fraud


Accounting frauds are illegal acts characterized by deception, concealment of financial information, or abuse of trust. They are carried out by individuals or entities to obtain money, goods, services, or to avoid making payments, among other purposes. Fraud is an intentional act performed by one or more individuals in management, those responsible for the entity's governance, employees, or third parties. It involves the use of deception, concealment of financial information, or abuse of trust to gain money, goods, services, avoid making payments, or obtain other unfair or illegal advantages.

### Duties of the Company, Executives, and Employees:

All legal representatives, members of the Board of Directors, executives, and employees, especially those in the financial or treasury area, will ensure that the Company conducts its activities in accordance with applicable legal and regulatory provisions, especially in accounting and financial matters concerning the recording of transactions, accounting for income or expenses, tax obligations, disclosure of significant events, among others.

### Duties of Public Accounting Professionals:

Public accountants and auditors must be analytical and focused to achieve a proper understanding of the business, the Company, and its clients. The public accounting professional and auditors must (i) strictly comply with their responsibilities outlined in the Commercial Code and any other applicable regulations governing the practice of their profession, and (ii) perform risk assessment

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procedures and management assertions in the financial statements to assess compliance with current legal and regulatory provisions applicable to the Company, including but not limited to those related to fraud, Acts of Corruption, bribery, money laundering, and the Financing of Terrorism in companies; and (iii) provide reasonable, but not absolute, assurance that the financial statements taken as a whole are free from material misstatements due to fraud or error.

### 6.11 Due Diligence Procedure

Prior to the engagement of a Counterpart, the Company will implement due diligence processes in accordance with the provisions of section 12 of the SAGRILAFT Manual (SG-DG-14) and the related documents therein.

Regarding this Program, Due Diligence focuses on reviewing legal, accounting, or financial aspects. Due Diligence may also aim to verify the good credit or reputation of Contractors.

In case of reasonable doubts about legal, accounting, or financial aspects and/or the good reputation of Contractors and/or if a counterpart has a Corruption Perception Index lower than that of Colombia, according to the Transparency International list, the Compliance Officer may request an Intensified Due Diligence and/or, if deemed necessary, submit the engagement for approval by the Board of Directors. From the various processes that involve counterparts, support can also be sought from document SG-PT-02 Protocol for the Detection of Unusual and Suspicious Operations, where warning signs of risks in SAGRILAFT and Corruption Activities are defined.

### 6.12 Anti-Corruption Clauses in TOPTEC


Contracts TOPTEC commits to minimizing the risk of Acts of Corruption occurring or Contractors engaging in Acts of Corruption to the greatest extent possible in the execution of contracts it enters into. For this purpose, all contracts that TOPTEC enters into with employees, Contractors, or any third party or intermediary will include clauses that protect and provide legal remedies to TOPTEC in the event that its counterpart engages in Acts of Corruption.

#### **Duties of the Company:**

In all contracts, TOPTEC will inform its counterpart about the requirement to comply with Anti-Corruption Provisions, as well as the existence of the Program and/or Code of Ethics and Conduct.

#### **Duties of Contractors:**

In accordance with the executed contract, the Contractor must comply with the Anti-Corruption Provisions and the obligations imposed by this program, under penalty of TOPTEC being able to exercise the termination powers contractually agreed upon.

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The shareholders and executives of the Company will strictly adhere to the above measures in the described situations. This is to avoid making exceptions to the procedures adopted in this Manual or other documents. This will maintain an ethical standard in all business dealings of the Company without exceptions.

## **7. MANAGEMENT OF RISKS OF ACTS OF CORRUPTION AND TRANSNATIONAL BRIBERY**

For the administration of the Risk of Corruption and Transnational Bribery, a management methodology has been established that allows for the identification, measurement, control, and monitoring of the Risk of Corruption and Transnational Bribery associated with the Company's activities.

As the Company engages in international and national transactions, it is exposed to the risk of engaging in Acts of Corruption and Transnational and National Bribery, either through direct execution by the Company itself, through its internal counterparts, or indirectly through third parties and counterparts acting on behalf of or on behalf of the Company.


As part of the comprehensive risk management, a risk matrix will be maintained, established according to the documents SG-PR-01 Risk Management and SG-IT-05 Instructions for Risk Management. The Risk Matrix is an integral part of this Manual, and it is the responsibility of the Compliance Officer and each process leader to keep the risk matrix updated, ensuring that possible new risks or causes that require registration in the matrix are constantly managed.

In the event that the Company ventures into new economic sectors, establishes relationships with new third parties, or initiates operations in new jurisdictions, risk identification sessions must be carried out beforehand. Therefore, greater attention should be given to individuals or businesses exposed to a higher degree of risk, as may occur with distribution businesses in countries or geographical areas with high Corruption Perception Index.

Likewise, the corresponding risk matrix will be subject to updating when circumstances so require, in response to the changing dynamics of specific risks of Transnational Bribery faced by its counterparts, especially the Company's employees.

This comprehensive risk management is the responsibility of the Compliance Officer along with process leaders, who, being directly involved with the Company's counterparts' operations, become risk managers. Accordingly, the Compliance Officer must convene review and update sessions for the risk matrix, actively attended by process leaders and any other Company employee as necessary.

For the evaluation of risks related to Acts of Corruption and Transnational Bribery, identification, measurement or evaluation, control, and monitoring of the risk will be carried out in accordance with the procedures described in the SAGRILAFT SG-DG-14 Manual.

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## 8. ROLES AND RESPONSIBILITIES

For the implementation and execution of TOPTEC's Corporate Transparency and Ethics Program, the proper organization and assignment of responsibilities within the Company are of vital importance. This is to ensure its effective administration, monitoring, and the determination of action plans for continuous improvement. The ultimate goal is to achieve its efficiency and compliance.

The Board of Directors should take the lead in implementing the Program and bear the responsibility of ensuring that executives, employees, and relevant third parties associated with the Company are informed and aware of TOPTEC's standards and commitment to combating Acts of Corruption and Bribery in any of their forms.


### 8.1 Management

The Company's Management, consisting of the board of directors and legal representatives, is responsible for the administration, prevention, and detection of the risk of fraud, bribery, or other behaviors that affect transparency. This includes all individuals holding the positions of managers and supervisors. Moreover, they must lead by example in promoting a culture of transparency and integrity where bribery, corruption, and any other inappropriate acts are deemed unacceptable.

### 8.2 Board of Directors:

Without prejudice to the functions assigned in other Compliance Policies, for the purposes of this Program, the Board of Directors will have the following functions:

- I. Approve the Program and any modifications to it, including the inclusion of new procedures resulting from the detection of new risks of Acts of Corruption, either through new operations or entry into new jurisdictions.
- II. Oversee compliance with the Corporate Ethics Program.
- III. Appoint and remove the Compliance Officer.
- IV. Instruct the submission of reports to the competent authorities resulting from violations of this Program, which in turn constitute a breach of Anti-Corruption Provisions
- V. Consider and approve situations presented and submitted for approval by the compliance officer
- VI. Authorize, under objective justifications, exceptions to the procedures outlined in this Program.
- VII. When deciding to initiate new operations in countries with a Corruption Perception Index lower than that of Colombia, according to the Transparency International list, the Board of Directors, along with the Compliance Officer, will conduct a thorough analysis of compliance risks and adopt modifications to this Program and necessary procedures to mitigate the identified risks.
- VIII. Receive and evaluate, as it deems fit, the reports presented by the Compliance Officer regarding the Company's risk situation and the implementation and execution of the Program.

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- IX. Provide effective, efficient, and timely support to the Compliance Officer in the exercise of their functions.

**8.3 Legal Representative:**

Without prejudice to the functions assigned in other Compliance Policies, for the purposes of this Program, the Legal Representative of the Company will have the following functions:

- I. Ensure compliance with the Corporate Ethics Program.
- II. Disseminate the existence of the Corporate Ethics Program and any other similar programs to employees, contractors, and collaborators of the Company.
- III. Adopt and implement measures ordered by the Board of Directors regarding potential violations of the Corporate Ethics Program, including the initiation of legal actions.
- IV. Authorize and provide the necessary resources for the proper implementation and compliance with the Corporate Ethics Program. Upon the request of the Compliance Officer or the Board of Directors, integrate the necessary personnel or enter into contracts with external advisors to fulfill the purposes of the Corporate Ethics Program and conduct audits ordered by the Board of Directors.
- V. Continuously support the Compliance Officer in all functions imposed by the Program.

**8.4 Compliance Officer:**


The Compliance Officer is the person appointed by the Executives to (i) lead the mandatory Compliance Program; (ii) articulate the policies of the Program and the Transnational Bribery risk management system with other compliance policies or programs adopted by the Company; and (iii) administer and ensure the proper functioning of the Program.

The Compliance Officer may or may not be an employee of the Company. The appointed person must possess the highest qualities of suitability, responsibility, autonomy, and character to effectively carry out the role, along with decision-making capacity.

The Compliance Officer will have an immediate relationship with TOPTEC Executives and, at the same time, must always be available to employees and contractors so that they can report situations that may constitute Acts of Corruption in a timely and appropriate manner.

The specific functions of the Compliance Officer for the purposes of this Program are as follows:

- I. Promote within the Company a corporate culture of ethics, respect, and compliance with Anti-Corruption Provisions, fostering awareness of the mandatory nature and compliance with this Program
- II. Present situations to the Board of Directors for approval when, in the Compliance Officer's judgment, approval from that body is required.

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- III. Present at least once a year to the Board of Directors or the legal representative a management report as Compliance Officer. This report will include an evaluation of Program compliance, recommendations, among other aspects.
- IV. Lead the socialization, implementation, execution, and monitoring of this Program.
- V. Conduct periodic assessments of the risks faced by the Company in terms of exposure to Acts of Corruption. The risk assessment process may be conducted internally or through external advisors hired by TOPTEC for this purpose.
- VI. Immediately inform the Legal Representative and/or the Board of Directors of the Company about any infringement or potential infringement of the Program that, due to its severity or potential exposure to the Company, requires immediate decision-making, including, in the case of Company employees, initiating the corresponding disciplinary procedures as established in TOPTEC's Internal Work Regulations.
- VII. Design and implement outreach, training, and education programs for TOPTEC employees and contractors regarding this Program. Training may be conducted in person, virtually, or in any other manner considered suitable for achieving the purposes of this Program.
- VIII. Address and process all requests and reports submitted through the Reporting Channels outlined in the Program. The Compliance Officer will be responsible for ensuring the proper functioning of TOPTEC's Reporting Channels, maintaining confidentiality and ensuring promptness and impartiality in the conduct of internal investigations.
- IX. Address employees' doubts and concerns regarding the interpretation and application of the Program through Reporting Channels.
- X. Order, along with the Legal Representative and/or the Board of Directors, the initiation of internal investigations using human and technological resources when there are suspicions of any violation of this Program or Anti-Corruption Provisions.
- XI. Fulfill all other specific functions imposed throughout the Program or any other function not designated to a specific body.

The Compliance Officer may have other functions related to other risk management systems, particularly those related to Money Laundering and the Financing of Terrorism

At the discretion of TOPTEC, a Code of Ethics Committee may be created and regulated, with clear and specific functions related to monitoring, control, and improvement of the Program and the Anti-Corruption Compliance Policy. The Ethics Committee's functions include making recommendations regarding adjustments to the Program.

**8.5 Auditor or Accountant of the Company**

Accountants and/or auditors play a crucial role as highly skilled and qualified specialists in accounting, finance, and economics. In addition, due to the social responsibility inherent in their functions, the auditor must support the Company in the prevention and detection of behaviors that may be classified as crimes of Acts of Corruption, Money Laundering, Terrorism Financing, and Proliferation Financing of Weapons of Mass Destruction (AML/CTF/PF), as well as other illegal acts.

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The functions of the auditor for the specific purposes of this Program and to mitigate the risks of Acts of Corruption and AML/CTF/PF are as follows:

- I. Report to criminal, disciplinary, and administrative authorities:
  - Acts of Corruption
  - Bribes
  - The alleged commission of a crime against public administration
  - A crime against the economic and social order
  - A crime against economic assets detected in the exercise of their duties

According to Article 32 of Law 1778 of 2016, the auditor has the obligation to report these suspicions to the competent authority, the Company, and its Executives when, for example, sophisticated methods are being used such as (i) entering into contracts with the appearance of legitimacy; (ii) establishing companies whose real purpose is to serve as a front for illegal activities; and (iii) conducting complex financial transactions that are difficult to trace, involving the opening and use of bank accounts in different countries. The auditor has a period of six months from the moment they become aware of the facts to make the report.


- II. Report to the Financial Information and Analysis Unit (UIAF) the operations classified as suspicious, i.e., an Unusual Operation that, according to the practices and customs of the relevant activity, cannot be reasonably justified. Such operations include attempted or rejected transactions that exhibit characteristics that make them suspicious ("ROS").

This is in accordance with Article 207, item 10 of the Commercial Code, and for this purpose, the auditor must request a username and password on the SIREL platform managed by the UIAF for the submission of ROS.

- III. Report to the Company, its directors, and the highest social body when it becomes aware of the alleged commission of (i) Acts of Corruption; (ii) Bribes; (iii) a crime against public administration; (iv) a crime against economic and social order; (v) a crime against economic assets that may have been detected in the course of their duties; or a ROS (Report of Suspicious Activity)

## 9. REPORTING CHANNELS

TOPTEC has made available to all its Executives, employees, Contractors, and even third parties, Reporting and Consultation Channels through which one can: (i) inquire about any issues related to the implementation of the Program, including but not limited to Acts of Corruption, identified risks, and parties' obligations, and (ii) report violations or good-faith suspicions of possible breaches of this Program. This includes bringing to the Company's attention any improper conduct that may constitute an Act of Corruption by its employees, executives, or Contractors.

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All employees must report, through the channels listed below, and avoid disseminating it through other means, any possible improper conduct that may constitute an Act of Corruption of which they are aware

In principle, reports can be made anonymously. Employees who use the Reporting Channels will be protected from any form of retaliation, and it is guaranteed that there will be no deductions from their salary for actions taken under a state of necessity, insurmountable fear, and/or coercion by officials.

Finally, employees may use the Reporting Channels to make specific inquiries regarding the application of the Program or to receive guidance when making decisions in the face of potential attempts at corrupt acts.

**Email:** [oficialdecumplimiento@toptec.com.co](mailto:oficialdecumplimiento@toptec.com.co)

**Website:** <https://toptec.com.co/canal-de-transparencia-de-etica-empresarial-2/>

Through the ethics line available on the Company's website, any misconduct that may constitute or amount to an act of corruption related to TOPTec can be reported, avoiding its dissemination through other means.

TOPTec guarantees the confidentiality of the whistleblower and the content of the inquiry or report, as well as protection against retaliation, timely response, and objectivity and impartiality in the corresponding investigation process.

Additionally, the reporting channels of the Superintendence of Companies are available, through which cases of transnational bribery and/or acts of corruption can be reported:

**Transnational Bribery Reporting Channel**

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


**Anti-Corruption Portal (PaCo)**

<https://portal.paco.gov.co/index.php?pagina=denuncie>

**10. AUDIT AND CONTROL**

As deemed necessary and at least once a year, the Company will develop an audit and control system on compliance with the parameters and procedures outlined in the Program.

It may also assess the efficiency and effectiveness of current policies and procedures, using Company personnel or contracting a third party for this purpose. In the event of identifying deficiencies or finding more effective methods, the Program will be updated accordingly.

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**11. DISCLOSURE AND TRAINING**

TOPTEC, through the Compliance Officer, in a manner determined by them and at least once a year, will conduct training for employees periodically and whenever there are modifications to the Program or Anti-Corruption Provisions.

The Compliance Officer may determine that some Contractors should be trained on the Program, taking into account the regularity of the relationship and the nature of the services provided. If it is deemed beneficial for the Program, these Contractors will be offered the opportunity to attend training sessions.

**12. SANCTIONS**

In the event of non-compliance by any shareholders, executives, and/or employees regarding the Program and Anti-Corruption Provisions, the Company will initiate its disciplinary and punitive procedures established in employment contracts, the Internal Work Regulations, and/or compliance policies implemented for this purpose, as well as the applicable labor laws.

Non-compliance with this Program will be classified as a serious offense that may result in the sanctions established, with the severity that may even lead to dismissal with just cause, following an internal disciplinary process.


The non-compliance with this Program by Contractors, Clients, and suppliers will empower TOPTEC to enforce the anti-corruption clauses included in the respective contracts and may unilaterally terminate the contract.

This punitive mechanism will be activated in the event that any employees, shareholders, executives, contractors, and/or clients of TOPTEC:

- a. Engage in conduct contrary to this Program or Anti-Corruption Provisions; ignore, tolerate, and/or consent to such conduct.
- b. Are aware of any conduct contrary to this Program or Anti-Corruption Provisions; ignore, tolerate, and/or consent to such conduct; and/or do not report it promptly.
- c. Discuss, disseminate, or disclose any non-compliance under investigation by the Company or a competent entity or authority unless expressly permitted by the Compliance Officer.
- d. Fail to fulfill their duties in accordance with the Program and other Compliance Policies

The punitive processes carried out by TOPTEC under this Program do not prejudice effective, proportional, and deterrent civil, administrative, or criminal sanctions applicable in each case for non-compliance with these measures.

It is the obligation of the Legal Representative and the Compliance Officer to report violations of the rules on acts considered as corruption to the competent authority.

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The Company will not cover expenses associated with the defense of employees or their representatives for sanctions imposed due to violations of Business Ethics and Anti-Corruption standards

All sanctions imposed by the Company must be preceded by an internal investigation that respects the due process of the individuals under investigation. This procedure will be carried out in accordance with Annex No. 1

**13. ARCHIVING AND PRESERVATION**

All documentation related to compliance with this Program, whether internal, external reports to competent authorities, evidence collected during investigations, results from searches of Restricted Lists, Board of Directors minutes, authorizations from Executives regarding the Program, among others, must be kept in physical files for a period of ten (10) years from the date of the respective record

Once this period has expired, the documentation may be destroyed, provided that, through any appropriate digital technical means, its exact reproduction is guaranteed

**14. DUTY OF CONFIDENTIALITY**

The information obtained in the development of the procedures and practices that make up the Program is confidential information owned by the Company and is subject to confidentiality. This means that it can only be known by Company officials duly authorized for this purpose or by competent authorities upon request

Therefore, all shareholders, executives, employees, and Contractors of the Company who have responsibilities assigned by this Program are obligated to safeguard and limit the use of the information obtained in the development of the Program to strictly defined purposes


Employees are prohibited from disclosing to third parties any information related to internal or external reports of the Business Ethics Program for the Prevention of Transnational Bribery

**15. ANNEXES**


This Program is complemented by various annexes, which are strictly binding on the employees, Contractors, and affiliates of the Company.

**16. EFFECTIVENESS**

This Program comes into effect from April 29, 2021, the date on which the Board of Directors approved it and ordered its publication on the TOPTEC website.

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Likewise, any modification, addition, or deletion of the provisions contained in this Program will be effectively communicated through the same mechanism through which it is made available.

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**ANNEX No 1**  
**GUIDELINES FOR INTERNAL INVESTIGATIONS ON ALLEGED ACTS OF CORRUPTION OR**  
**TRANSNATIONAL BRIBERY**

All internal investigations conducted within the Company regarding potential Acts of Corruption must adhere to the following principles or guidelines:

1. General Principles of Internal Investigation:
  - a. Confidentiality: Absolute confidentiality will be maintained regarding the information obtained throughout the investigation. Only the Compliance Officer, the Legal Representative, and the Board of Directors should be aware of the initiation, development, and consequences of the investigation. Exceptionally, under the coordination principle, the Compliance Officer will inform other employees about the internal investigation.
  - b. Efficiency and Effectiveness: Internal investigations should be conducted using appropriate time and resources to make prompt and accurate decisions about potential Acts of Corruption. Therefore, the Compliance Officer must create a plan with specific timelines and behaviors to investigate, avoiding wasteful use of invested resources.
  - c. Principle of Legality: Internal investigations will be conducted ensuring the legality of all actions and activities of the Company. Decisions made after internal investigations must protect legality, taking into account the Company's interests and the protection of its employees.
  - d. Due Process: The Company, when deemed appropriate, will inform the involved employee or Contractor about the ongoing internal investigation into potential Acts of Corruption. This is to allow the employee or Contractor to provide their statement about the incidents.
  - e. Coordination: The Compliance Officer, for internal investigations, may seek support from directors in areas deemed appropriate, especially in human resources and accounting.
  - f. Impartiality: The Compliance Officer will ensure that all internal investigations are based on objective criteria and will not impose any belief or subjective criterion. When there is knowledge of potential Acts of Corruption by members of the Board of Directors, the Board will be informed so that it can take measures against the implicated member to ensure impartiality.
  - g. Information: The Compliance Officer will continuously inform the Board of Directors about the progress of internal investigations. This can be done during Board meetings, through reports, or separate writings without the need for a new Board meeting if deemed necessary.
  
2. The internal investigation will be led by the Compliance Officer: The Compliance Officer may request the Legal Representative to hire external advisors specializing in forensic accounting, legal advisors, or any other necessary expertise for such investigations, as deemed appropriate.
  
3. The initiation of an internal investigation will be the decision of the Compliance Officer in conjunction with the Legal Representative and must be based on reports made through the Whistleblower Channels or on facts known by the Compliance Officer with a certain probability of accuracy.

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4. When the Compliance Officer decides to inform the involved employee or Contractor of the Acts of Corruption, they may request written explanations, conduct personal interviews, or use any other method they deem appropriate.
5. The results of the internal investigation may be discussed by the Compliance Officer, the Company's Legal Representative, and/or external advisors to issue a unified opinion on (i) the commission of Acts of Corruption, (ii) the identification of all persons involved, (iii) adverse effects that may arise from these Acts of Corruption, and (iv) recommendations to the Board of Directors on the steps to take and decisions to be made regarding those involved.
6. The internal investigation may end prematurely if the Compliance Officer believes the operation or action is justified, has legal support, or if there is no evidence of the commission of Acts of Corruption. Similarly, this must be reported in the quarterly report, and the Board of Directors may request a reassessment.
7. The Board of Directors may make a decision on each internal investigation as they see fit