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ANTI-BRIBERY, ANTI-CORRUPTION AND ANTI-FRAUD POLICY

CODE: SIG-3268


The Company reiterates its commitment to compliance with applicable laws and regulations by its employees, suppliers and contractors, conducting its operations in Colombia in an honest and ethical manner. Under a zero tolerance policy towards bribery, corruption and fraud, the Company seeks to implement best practices against these criminal activities.

In order to fulfill this commitment, the Company:

- Promotes an organizational culture based on ethics, transparency and legality.
- Prioritizes prevention activities against bribery, corruption and fraud, without diminishing efforts aimed at detecting and correcting situations related to these crimes.
- Evaluates complaints in a confidential, objective and independent manner.
- Ensures timely handling of all complaints, regardless of the amount or personnel involved.
- It has a non-retaliation policy, which does not accept retaliation or negative consequences against any employee, supplier or contractor for preventing, rejecting or denouncing an act of this nature.
- Prohibits facilitation payments, regardless of the amount.
- It does not establish commercial ties with third parties who are serving sentences for criminal activities related to bribery, corruption and fraud.
- It has reporting mechanisms through which it receives reports of non-compliance with the provisions of the Transparency and Business Ethics Program.

To ensure transparency and proper execution of its processes, the Company has clear and specific policies that guide the actions of employees and individuals involved in the following activities:

- **Gifts, Presents and Courtesies Policy:** They may not be used for illegitimate purposes or with the intention of obtaining undue advantages. The policies and instructions contained in documents SIG - 6187 Code of Conduct and SIG - 4714 Guidelines for Gifts, Presents and Courtesies must be followed.
- **Salary Policy:** The work performed by employees will be remunerated in accordance with the terms of the labor contracts and in compliance with the legislation in force; for this purpose we have document SIG - 6016 Salary Policy, which provides the guidelines that seek to have a remuneration scheme that attracts, motivates and retains the human talent necessary to meet

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the objectives of the Companies.


- **Employee Travel and Other Expense Reimbursement Policy:** The Company has a policy for reimbursement of travel and other expenses of employees in order to establish the process, requirements, approvals and other steps to be followed for expenses such as transportation, lodging, food, among others, caused by travel for the performance of their work inside or outside the country.

In addition, the Company has document AV-001-2020 Procedures for Service Requests to the Aviation Department, which contains the guidelines and procedures for requesting services such as domestic and international commercial flights and domestic and international hotel reservations.

- **Donations:** Guidelines and policies have been defined to ensure transparency and compliance with local anti-corruption and anti-bribery regulations, as well as the Foreign Corrupt Practices Act for the United States FCPA, for which we have document SIG - 6080 Donations.
- **Sponsorships:** Guidelines and policies have been defined to ensure transparency and compliance with local anti-corruption and anti-bribery regulations, as well as with the U.S. Foreign Corrupt Practices Act (FCPA), for which we have document SIG - 6184 Sponsorships.
- **Conflicts of Interest:** In order to ensure proper management of potential conflicts of interest in which our employees, suppliers and contractors may be involved, the Companies have document SIG - 6066 Conflict of Interest Policy, which contains the guidelines for the timely reporting of such circumstances and thus maintain transparency and compliance in the links with third parties.
- **Political Contributions:** The Company is a politically neutral organization. Therefore, it declares that it will not make any type of political contribution in an institutional manner to any campaign, party, movement or political, social or union organization. This prohibition is absolute and has no exceptions.

Employees are prohibited from making any political contributions on behalf of the Company or with Company assets or resources.

However, the Company respects the political or philosophical positions of its employees, who based on those convictions may make the appropriate political contributions, as long as they do not link the Companies or their corporate image.

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- **Relationship with Public Entities:** The Company defines clear guidelines for the establishment of channels, authorized persons and topics to be discussed through the different associations to which the Company belongs, in order to present aspects that could contravene previously established regulatory principles and thus analyze the pros and cons of future draft laws.
- **Suppliers acting on behalf of the Company:** The suppliers acting on behalf of the company are the external lawyers when acting as proxies, who are committed to comply with this PTEE, its Policies and ethical values. In this sense, they will not engage in acts of corruption or bribery and will allow the Company to monitor and audit their actions in relation to the contracts signed or agreements established.
- **State Contracting:** The Company, in the event of contracting with the State, shall comply with local anti-bribery and anti-corruption policies and the U.S. Foreign Corrupt Practices Act FCPA.
- **Sustainability:** The Company works to generate a positive impact for Colombia and its people, ensuring that operations contribute to sustainable development and the well-being of employees and the communities in the area of influence, and to this end will comply with the provisions of document SIG-4757 Sustainability Policy.
- **Financial integrity:** All our activities must be carried out within the framework of the law and with the highest ethical and professional standards, transparency and compliance with current regulations are essential. For this purpose, the following guidelines have been established:
 - a. The use of company influence, funds or assets for any unethical purpose is prohibited.
 - b. No fund or asset shall be maintained or established for any purpose without disclosure or registration.
 - c. No false or artificial entries will be made in the accounting books of the Company or any of its affiliates for any reason.
 - d. No payment shall be approved or made on behalf of the Company knowing that it will or could be used for any purpose other than its intended purpose.

The Company will impose such disciplinary or contractual measures as it deems necessary on employees, suppliers or contractors who fail to comply with the provisions of this Policy. Additionally, failure to comply with the policy represents a violation of anti-bribery and anti-corruption laws. Accordingly, the Company will refer the matter to the appropriate authorities, which may result in penalties, fines or imprisonment, or other liability for violators in accordance with applicable laws.