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## BUSINESS TRANSPARENCY AND ETHICS PROGRAM (PTEE)

CEIBA SOFTWARE HOUSE S.A.S.

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## 1. INTRODUCTION

In the context of the global economy, companies face increasing risks associated with offenses such as corruption and transnational bribery (C/TB). If not properly managed, these risks may result in legal, financial, operational, and reputational consequences, affecting not only the internal stability of organizations but also the trust of their stakeholders and their long-term sustainability.

The Superintendence of Companies, aware of the role that companies can play in the prevention of these offenses, issued External Circular No. 100-000011 dated August 9, 2021, through which External Circular No. 100-000003 of 2016 was fully amended and Chapter XIII was added to the Basic Legal Circular, establishing guidelines for the implementation of the Business Transparency and Ethics Program (PTEE).

Ceiba Software House S.A.S. (hereinafter, the “Company”), as a supervised entity and in line with its commitment to legality, corporate integrity, and a culture of compliance, has adopted this Manual for the Prevention and Control of Corruption and Transnational Bribery Risks, in accordance with the provisions set forth by the Superintendence of Companies and as part of its commitment to strengthening corporate governance and ensuring transparency in its relationships with third parties.

This Manual establishes the guidelines, roles, responsibilities, and controls required to identify, assess, mitigate, and monitor the risks of C/TB that may arise in the course of the Company’s business activities. Likewise, it promotes an organizational culture grounded in ethics, legality, and a strict rejection of any form of corruption or bribery, whether domestic or transnational.

The Shareholders’ Assembly, management, employees, contractors, clients, suppliers, and other counterparties of the Company are required to be aware of, comply with, and apply the provisions set forth in this Manual, as a fundamental part of the collective commitment to conducting business with integrity and transparency.

## 2. THE COMPANY

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## 2.1. Corporate Structure and Business Purpose

Ceiba is a Colombian company headquartered in Medellín, Antioquia, whose primary business activity is custom software development. We are committed to our clients' challenges as if they were our own, supporting them in transforming their businesses.

At Ceiba, we develop software solutions aligned with our clients' business objectives, delivering maximum value and consistently exceeding their expectations.

## 2.2. Services We Provide

- Custom Software Development
- Cloud and DevOps Consulting
- Agile Transformation of Teams and Organizational Units
- Service Design, User Research, and Digital Experience Design
- Intelligent Process Automation
- Salesforce Solutions
- Advanced Analytics
- Autoprocket (Products)

## 2.3. Our Mission

At Ceiba, we work with passion to transform our clients' businesses, making them more successful through the use of technology and innovation.

## 2.4. Our Vision

Ceiba will be the company that clients and top talent choose to work with.

## 3. OBJECTIVES

### 3.1. General Objective

The Business Transparency and Ethics Program (PTEE) aims to establish the guidelines, procedures, and mechanisms required for the identification, prevention, control, and mitigation of risks associated with acts of corruption and transnational bribery (C/TB) that may arise in the course of the Company's business

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activities, thereby contributing to the protection of the Company's reputation, sustainability, competitiveness, and long-term continuity.

This Program is intended to ensure compliance with the provisions set forth in Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies, while fostering an organizational culture based on transparency, integrity, and zero tolerance for corruption and transnational bribery.

Likewise, this Manual is intended to serve as a reference document and a mandatory working tool, enabling counterparties to understand and comply with the policies and procedures implemented by the Company for the prevention of C/TB risks.

### **3.2. Specific Objectives**

To achieve the general objective, the PTEE is designed to fulfill the following specific objectives:

**3.2.1.** To strengthen a culture of integrity and prevention against corruption and transnational bribery at all levels of the Company through ongoing training, awareness, and communication initiatives.

**3.2.2.** To define policies, procedures, guidelines, and methodologies for the effective management of risks associated with C/TB, aligned with the nature and complexity of the business.

**3.2.3.** To establish clear roles and responsibilities for the implementation, monitoring, and updating of the Program, highlighting the role of the Compliance Officer as the leader of the system.

**3.2.4.** To implement due diligence and counterparty knowledge processes (including clients, suppliers, partners, shareholders, employees, among others), both current and prospective, in order to prevent the Company from being used as a vehicle for the execution of acts of corruption or transnational bribery.

**3.2.5.** To define and implement continuous monitoring and control procedures for the early identification of unusual or suspicious transactions or situations that may pose a risk to the Company.

**3.2.6.** To adopt and promote a zero-tolerance policy against corruption and transnational bribery, evidenced through an explicit and visible commitment from Senior Management and communicated to all counterparties.

**3.2.7.** To ensure compliance with applicable regulations issued by the Superintendence of Companies, as well as with any other relevant national or international provisions.

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**3.2.8.** To mitigate risks associated with C/TB, thereby contributing to the Company's sustainability, transparency, and positive reputation.

#### **4. SCOPE AND APPLICABILITY**

The Business Transparency and Ethics Program (PTEE) applies mandatorily to all activities, operations, businesses, and domestic and international relationships carried out by the Company, in accordance with Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies.

This Program is addressed to and is strictly binding upon:

- The Shareholders' Assembly
- Senior Management and administrators
- All employees of the Company
- Contractors, suppliers, clients, business partners, strategic allies, and other counterparties, whether current or prospective, with whom a commercial, contractual, or legal relationship exists or is established that involves the movement of resources
- Ultimate beneficial owners of counterparties
- Politically Exposed Persons (PEPs) directly or indirectly related to the Company

The PTEE covers both domestic operations and international transactions of the Company, including those that, in accordance with applicable regulations, give rise to the obligation to implement measures for the prevention of corruption and transnational bribery (C/TB) risks.

Lack of knowledge of the contents and procedures set forth herein shall not exempt any obligated party from responsibility, and any breach may result in internal sanctions in accordance with the Company's regulations, without prejudice to any legal, administrative, or criminal actions that may apply under applicable law.

The content of this Program shall be reviewed and updated periodically by the Compliance Officer, in accordance with any regulatory, structural, or risk-related changes identified by the Company. Any updates shall be communicated in a timely manner to all relevant parties through the channels established for such purpose.

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## 5. REGULATORY FRAMEWORK

The Business Transparency and Ethics Program (PTEE) is framed within the applicable national and international regulations aimed at promoting transparency, business ethics, and the prevention of acts of corruption and transnational bribery. The main applicable regulations and standards include the following:

### 5.1. International Standards and Regulations

- **OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions**
- **Inter-American Convention Against Corruption (OAS)**
- **United Nations Convention Against Corruption (UNCAC)**
- **Criminal Law Convention on Corruption (Council of Europe)**
- **Civil Law Convention on Corruption (Council of Europe)**
- **African Union Convention on Preventing and Combating Corruption**

These conventions promote the adoption of policies, compliance programs, internal audit mechanisms, and codes of conduct aimed at preventing bribery and corruption, thereby strengthening a culture of integrity and corporate transparency.

### 5.2. National Regulations

- **Law 1778 of 2016:** Establishes administrative sanctions for legal entities involved in transnational bribery and assigns to the Superintendence of Companies the authority to promote the adoption of business transparency and ethics programs.
- **External Circular No. 100-000011 dated August 9, 2021:** Fully amends Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies, establishing guidelines for the implementation of the PTEE.
- **Law 222 of 1995, Article 86, Paragraph 3:** Grants the Superintendence of Companies the authority to impose sanctions or fines for non-compliance with legal or statutory obligations, as well as with its orders.
- **Decree 1736 of 2020, Article 7, Paragraph 28:** Establishes that the Superintendence of Companies is responsible for instructing entities under its supervision on measures to promote transparency and business ethics.

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## 6. DEFINITIONS

For the purposes of this Manual, the following terms shall be understood in accordance with the definitions set forth below, regardless of whether they are used in the singular or plural:

### 6.1. CORRUPTION (C)

Corruption is any act, attempt, or deliberate omission intended to obtain an undue benefit for oneself or for third parties, to the detriment of organizational principles, the public interest, or the legal framework, without necessarily having direct financial effects on the Company.

Within the context of the PTEE, corruption may primarily manifest through two modalities:

- **Internal Corruption:** The acceptance of bribes or other undue advantages by employees or administrators of the Company, with the purpose of influencing their decisions, actions, or omissions in order to improperly benefit a third party.
- **Corporate Corruption:** The offering, promise, or granting of bribes or other undue advantages by employees or representatives of the Company to public officials, business partners, or third parties (directly or indirectly), with the purpose of obtaining an advantage for the Company or for an employee.

### 6.2. BRIBERY (B)

Bribery consists of offering, promising, giving, accepting, or requesting anything of value or advantage (such as money, gifts, loans, rewards, favors, commissions, or entertainment) as an improper incentive or reward to obtain or retain business or any other undue benefit.

Bribery may occur in both the public sector (e.g., bribing a domestic or foreign public official) and the private sector (e.g., bribing an employee of a client or supplier).

Examples of bribery include, but are not limited to:

- Gifts, courtesies, hospitality, travel, or expenses that are excessive or unjustified
- Payments made directly or through business partners, such as agents, facilitators, or consultants
- Special favors, such as hiring companies linked to relatives of public officials, clients, or suppliers
- Free or unjustified use of the Company's assets, services, or facilities

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### **6.3. TRANSNATIONAL BRIBERY (TB)**

Transnational bribery is the conduct by which a natural or legal person, directly or through intermediaries, offers, promises, gives, authorizes, or agrees to provide a foreign public official with sums of money, items of value, or any benefit or advantage, in order for such official to perform, omit, or delay an act within the scope of their duties, or to misuse their position to obtain or retain business or any other undue advantage in the context of international business transactions.

The main characteristic of transnational bribery is that it involves public officials exercising functions outside the national territory, thereby affecting the transparency of international trade and fair competition.

### **6.4. SENIOR MANAGEMENT**

Refers to the natural or legal persons appointed in accordance with the Company's bylaws and Colombian law to manage and direct the Company (Shareholders' Assembly and General Manager).

### **6.5. ULTIMATE BENEFICIAL OWNER**

A natural person who directly or indirectly owns or controls a legal entity, or who exercises effective control over it.

### **6.6. COUNTERPARTY**

Any natural or legal person, domestic or foreign, with whom the Company has or intends to establish a contractual, commercial, employment, corporate, or any other type of relationship involving the exchange of resources.

### **6.7. BASIC LEGAL CIRCULAR**

A set of instructions issued by the Superintendence of Companies regulating, among other matters, the design and implementation of the PTEE, including any amendments thereto.

### **6.8. DUE DILIGENCE**

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A process of identification, verification, and analysis conducted by the Company regarding its counterparties, aimed at identifying, assessing, mitigating, and controlling risks of corruption, transnational bribery, and other related risks.

### **6.9. ENHANCED DUE DILIGENCE**

A strengthened verification procedure applied to higher-risk counterparties, such as Politically Exposed Persons (PEPs) or counterparties located in high-risk jurisdictions.

### **6.10. COMPLIANCE OFFICER**

The natural person responsible for fulfilling the functions and obligations established by the Superintendence of Companies. This individual is responsible for implementing, executing, and monitoring the PTEE, as well as reporting its progress and results to the Shareholders' Assembly.

### **6.11. POLITICALLY EXPOSED PERSONS (PEPs)**

Natural persons who currently hold or have held prominent public functions domestically or abroad, as well as their close family members and associates, due to their higher exposure to corruption risks.

### **6.12. CORRUPTION AND TRANSNATIONAL BRIBERY RISKS (C/TB)**

The possibility that the Company may be used, directly or indirectly, to offer, promise, give, or accept money, assets, or benefits to domestic or foreign public officials in order to obtain undue advantages in business dealings or international transactions.

### **6.13. RISK MATRIX**

A methodological tool used to identify, assess, classify, and prioritize corruption and transnational bribery (C/TB) risks to which the organization is exposed, as well as to define controls, responsible parties, and monitoring measures to mitigate such risks. This matrix is a dynamic tool, subject to continuous updates based on changes in the environment, organizational structure, or business processes.

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#### **6.14. SUPERVISED ENTITY**

A legal entity subject to the oversight of the Superintendence of Companies, in accordance with Article 83 of Law 222 of 1995 and other applicable provisions. This status entails compliance with specific reporting obligations, the adoption of compliance programs (such as the PTEE), and ongoing supervision by the regulatory authority to ensure legality, transparency, and sound corporate governance.

#### **6.15. DOMESTIC PUBLIC OFFICIAL**

Any official, employee, or representative of the Colombian State or its entities, including those appointed, designated, or elected to perform activities or functions on behalf of or in service of the State, at all hierarchical levels.

#### **6.16. FOREIGN PUBLIC OFFICIAL**

In accordance with Paragraph 1 of Article 2 of Law 1778 of 2016 (Anti-Bribery Law), a foreign public official is any person holding a legislative, administrative, or judicial position in a foreign State, its political subdivisions, or local authorities, regardless of whether such individual was appointed or elected.

This definition also includes any person exercising a public function for a foreign State, its political subdivisions, or local authorities, whether within a public body, state-owned enterprise, or an entity whose decision-making authority is subject to the will of such bodies. Likewise, any official or agent of a public international organization shall be considered a foreign public official.

#### **6.17. SHAREHOLDERS / PARTNERS**

Natural or legal persons who have made contributions in cash, in kind, or through services to a company in exchange for shares, equity interests, or any other form of participation permitted under Colombian law.

#### **6.18. ETHICS LINE**

The reporting channel established by the Company to enable its shareholders, administrators, employees, contractors, strategic partners, and other third parties to confidentially report potential acts of transnational bribery, corruption, or other practices that violate the principles and provisions of the Business Transparency and Ethics Program (PTEE). This channel is managed and overseen by the Compliance Officer.

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## 6.19. CONTRACTOR

In the context of a business or transaction, any third party that provides services to the Company or maintains a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and parties to collaboration agreements, joint ventures, consortia, or risk-sharing arrangements with the Company.

## 6.20. RISK FACTORS

Elements, circumstances, or internal and external conditions that may increase the likelihood of occurrence or facilitate the materialization of risks associated with corruption and transnational bribery (C/TB) within the Company.

## 6.21. INTERNATIONAL BUSINESS OR TRANSACTIONS

Any business or transaction of any nature conducted with foreign natural or legal persons, whether governed by public or private law.

## 6.22. COMPLIANCE POLICIES

General guidelines adopted by the Company to ensure that its business and operations are conducted in an ethical, transparent, and honest manner. These policies aim to identify, prevent, detect, and mitigate risks of corruption and transnational bribery (C/TB), thereby promoting a culture of compliance and corporate responsibility.

## 6.23. PTEE

Acronym for the Business Transparency and Ethics Program. It refers to a set of policies, procedures, controls, and activities adopted voluntarily or mandatorily by a company to identify, prevent, manage, and mitigate risks related to acts of corruption and transnational bribery. Its main objective is to promote a culture of integrity, transparency, and compliance, ensuring that business operations and relationships are conducted ethically and in accordance with applicable regulations.

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## 6.24. ACT OF CORRUPTION OR TRANSNATIONAL BRIBERY

Any act carried out by a Counterparty, directly or indirectly, through which any of the following conducts occur: (A) the execution, offering, promise, receipt, acceptance, or authorization of any Advantage provided to any Person; or (B) the demand or request—whether or not accompanied by a threat in case of refusal—of any Advantage made to any Person:

- (a) Diverting the purposes of public administration or affecting public assets for private benefit;
- (b) For the purpose of obtaining or seeking a benefit or interest, or being used as a means in the commission of offenses against public administration or public assets;
- (c) For the purpose of obtaining or retaining business or any Advantage for the Person who offers, promises, or authorizes it, or for any other Person;
- (d) For the purpose of causing a person to provide false information or to remain silent, in whole or in part;
- (e) For the purpose of causing a person to tell the truth;
- (f) For the purpose of performing an act contrary to or within the scope of their functions or position;
- (g) To refuse, delay, or omit an act within the scope of their functions or position;
- (h) To perform an act contrary to their official duties;
- (i) In relation to an act that must be performed in the exercise of their functions or due to an interest in a matter under their knowledge;
- (j) To improperly exert influence over a Person in matters that such Person is handling or is expected to handle;
- (k) The execution, offering, promise, or authorization of any Advantage granted to a Public Official in order for such official to perform or omit any act in the exercise of their functions;
- (l) By any fraudulent means, inducing a Public Official into error in order to obtain a judgment, decision, or administrative act contrary to the law;

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**(m)** Fraudulently disposing of the Company's assets or incurring obligations on its behalf for personal benefit or for the benefit of any Person, through abuse of the functions of their position.

**(n)** Misusing information obtained by virtue of or in connection with one's position or function, which is not publicly available, for the purpose of obtaining a benefit for oneself or for any Person;

**(o)** Misappropriating or wasting the Company's assets;

**(p)** Forging, destroying, suppressing, or concealing, in whole or in part, a private document that may serve as evidence;

**(q)** Altering or modifying, to the detriment of the consumer, the quality, quantity, weight, volume, or measurement of any article or Product intended for distribution, supply, sale, or commercialization;

**(r)** Offering goods or services to the public on a mass scale that do not meet the safety, quality, quantity, composition, weight, volume, measurement, or suitability standards represented in trademarks, labels, advertising, registrations, licenses, or applicable technical regulations;

**(s)** Disclosing to the public or reproducing through any public communication medium or system false or inaccurate information that may affect the confidence of clients, users, investors, or Shareholders of: (i) an entity supervised or regulated by the Financial Superintendence, (ii) an investment fund, or (iii) any other legally established collective investment scheme;

**(t)** Disclosing to the public or reproducing through any public communication medium or system false or inaccurate information with the purpose of provoking or encouraging the withdrawal of domestic or foreign capital from the country or the mass resignation of employees working in industrial, agricultural, or service companies;

**(u)** Commercializing goods received for free distribution;

**(v)** Destroying, rendering unusable, causing the disappearance of, or damaging raw materials, agricultural or industrial products, or instruments or machinery necessary for their production or distribution, with the purpose of altering market conditions;

**(w)** Fraudulently using a trade name, business name, trademark, invention patent, utility model, or industrial design legally protected, or any confusingly similar designation;

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**(x)** Financing, supplying, distributing, offering for sale, commercializing, transporting, or acquiring for commercial or intermediary purposes goods produced or distributed through the fraudulent use of a legally protected trade name, business name, trademark, invention patent, utility model, or industrial design, or any confusingly similar designation;

**(y)** Manufacturing a Product without authorization from the holder of the legally protected right, or using a patented process or method without proper authorization;

**(z)** Importing into or exporting from the country, displaying, offering for sale, transferring, financing, distributing, supplying, storing, transporting, or acquiring for commercial or intermediary purposes any product manufactured in violation of a patent;

**(aa)** Simulating, in whole or in part, exports or imports for the purpose of obtaining unlawful gains of official origin;

**(bb)** Developing, promoting, sponsoring, inducing, financing, collaborating in, or carrying out any other act aimed at raising funds from the public on a massive and habitual basis without prior authorization from the competent authority;

**(cc)** Carrying out transactions with the intent to create an appearance of greater liquidity with respect to a specific share, security, or instrument registered in the National Registry of Securities and Issuers, or engaging in fraudulent practices intended to manipulate their market price;

**(dd)** Possessing, holding, transporting, shipping, unloading, storing, concealing, distributing, or transferring goods that have been illegally introduced into the country, or that have been concealed, disguised, or removed from customs control, or introduced into primary customs zones without complying with the formalities required under customs regulations;

**(ee)** Obtaining, for oneself or for another Person, an unjustified increase in assets;

**(ff)** Improperly exerting influence over a Public Official in matters that such official is handling or is expected to handle, with the purpose of obtaining any Advantage;

**(gg)** Making payments to a Public Official to secure or expedite the performance of a routine or necessary action;

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**(hh)** Giving, promising, or offering to a Foreign Public Official, for one's own benefit or that of a third party, directly or indirectly: (i) sums of money, (ii) any item of pecuniary value, or (iii) any other benefit or advantage, in exchange for such official performing, omitting, or delaying any act related to the exercise of their functions and in connection with an international business or transaction.

## 7. GENERAL CONSIDERATIONS REGARDING THE PTEE

The Business Transparency and Ethics Program (PTEE) aims to enable obligated companies to identify, manage, and mitigate risks related to corruption and transnational bribery (C/TB).

Each company must assess the risks inherent to its operations, considering both their likelihood of occurrence and their potential impact. To this end, it is essential to analyze specific risk factors in order to identify, measure, control, and monitor them, thereby ensuring that business activities are conducted in an ethical, transparent, and honest manner.

The following are the key elements for the design and implementation of the PTEE:

- Design and Approval:** The Program must be designed based on a comprehensive assessment of C/TB risks, taking into account their materiality, as well as the Company's specific characteristics and activities. This design must clearly define the responsibilities assigned to administrators and the Compliance Officer. The approval of the PTEE falls within the authority of the Shareholders' Assembly and must be documented in the corresponding meeting minutes.
- Audit and Compliance:** Once implemented, a Compliance Officer who meets the applicable legal requirements must be appointed to oversee the adoption, implementation, compliance, and updating of the PTEE. This appointment must be made by the Shareholders' Assembly after verifying that the candidate possesses the required qualifications, experience, and leadership to manage C/TB risks.
- Disclosure and Training:** The PTEE must be communicated to all counterparties (including employees, shareholders, clients, suppliers, among others). In addition, periodic training sessions must be conducted, at least once per year, to provide the necessary tools and knowledge for its proper application. These activities must be supported by effective internal communication mechanisms to ensure proper understanding.

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## 8. ROLES AND RESPONSIBILITIES

Within the Company, the authorities and responsibilities related to the implementation, maintenance, and continuous improvement of the Business Transparency and Ethics Program (PTEE) are clearly defined and assigned.

The proper functioning of the PTEE requires the active, coordinated, and committed participation of various stakeholders within the Company. While specific responsibilities are assigned to designated positions and governing bodies, the effectiveness of the Program depends on collaborative efforts, timely communication, and ongoing cooperation across all areas.

The Company understands that the PTEE is not only composed of written policies and procedures, but also of an organizational culture that promotes ethics, transparency, and compliance as fundamental principles of conduct. In this regard, all areas, teams, and employees shall be responsible for understanding, applying, and complying with the provisions of the PTEE in accordance with their respective roles, supporting its proper implementation and ensuring that the management of corruption and transnational bribery (C/TB) risks is effective, timely, and aligned with the highest standards of integrity.

Likewise, it is the Company's duty to ensure that the PTEE operates under principles of timeliness, security, and efficiency, by facilitating appropriate channels for internal communication, reporting, analysis, and the handling of potential situations that may affect its proper implementation.

### 8.1. FUNCTIONS OF THE SHAREHOLDERS' ASSEMBLY

- (a) To assume a commitment aimed at preventing C/TB risks, ensuring that the Company conducts its business in an ethical, transparent, and honest manner;
- (b) To approve the design and implementation of the Business Transparency and Ethics Program (PTEE), as well as any subsequent updates, ensuring alignment with regulatory requirements and the Company's specific risk profile;
- (c) To appoint and, where applicable, remove the Compliance Officer, ensuring that such individual meets the requirements of independence, suitability, knowledge, and experience established by applicable regulations;

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(d) To periodically monitor the implementation, effectiveness, and compliance of the PTEE, ensuring that corruption and transnational bribery risks are properly identified, assessed, controlled, and monitored;

(e) To receive and review the annual reports submitted by the Compliance Officer regarding the operation of the PTEE, including improvement actions, reports made, and the effectiveness of implemented measures;

(f) To approve, where appropriate, the policies, procedures, and adjustments recommended by the Compliance Officer to strengthen the Program;

(g) To ensure the allocation of sufficient financial, technological, and human resources for the effective implementation and maintenance of the PTEE;

(h) To promote a culture of ethics, transparency, and zero tolerance for corruption and transnational bribery within the Company and among its counterparties;

(i) To ensure that all employees, contractors, shareholders, and other counterparties are aware of, understand, and comply with the PTEE, promoting training and dissemination of its content;

(j) To order appropriate actions against employees performing management and administrative functions when any of them breach the provisions set forth in this Program;

(k) To lead an appropriate communication and awareness strategy to ensure effective dissemination and understanding of the Compliance Policies and the PTEE among employees, shareholders, contractors (in accordance with Risk Factors and the Risk Matrix), and other identified stakeholders;

(l) To make decisions involving the acceptance, retention, transfer, or sharing of risks;

(m) To evaluate and decide on the termination of any type of operation or any business, contractual, or legal relationship of any kind, based on the recommendations, documentation, and information provided by the Compliance Officer and the Legal Representative.

## **.2. FUNCTIONS OF THE GENERAL MANAGER – LEGAL REPRESENTATIVE**

(a) To lead, drive, and promote an organizational culture of transparency, legality, integrity, and zero tolerance for corruption and transnational bribery, serving as a role model for all employees and counterparties;

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- (b)** To ensure that the PTEE is aligned with the Compliance Policies adopted by Senior Management;
- (c)** To ensure the implementation and proper application of the PTEE in the Company's day-to-day operations, ensuring compliance with the policies, procedures, and controls set forth in the PTEE Manual;
- (d)** To provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE;
- (e)** To ensure the availability of the human, technological, and financial resources required for the proper functioning of the PTEE;
- (f)** To oversee compliance with internal controls, due diligence procedures, and reporting mechanisms established under the PTEE;
- (g)** To authorize donations, political contributions, and sponsorships, in accordance with established thresholds and criteria, provided that the required controls and due diligence processes have been fulfilled;
- (h)** To make decisions regarding the acceptance, retention, transfer, or sharing of risks, within the framework of established policies and based on the information provided by the Compliance Officer and the Compliance Committee;
- (i)** To decide on the termination of any type of operation or any business, contractual, or legal relationship, based on the recommendations, information, and documentation provided by the Compliance Officer;
- (j)** To approve donations, political contributions, or sponsorships that exceed the limits established by internal policy, subject to prior verification of compliance with due diligence requirements;
- (k)** To facilitate the Compliance Officer's access to the information, documentation, and areas necessary for the proper performance of their duties;
- (l)** To actively cooperate with competent authorities and respond to their requests related to the prevention, investigation, and sanctioning of acts of corruption and transnational bribery;
- (m)** To certify, when required by the Superintendence of Companies, compliance with the provisions set forth in the PTEE;

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(n) To ensure that all activities arising from the implementation of the PTEE are properly documented, so that the information meets standards of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality;

(o) To promote internal reporting within the Company regarding any situation that may be considered an Act of Corruption or Transnational Bribery.

### **8.3. FUNCTIONS OF THE STATUTORY AUDITOR**

(a) To identify, assess, and address red flags arising in the course of their duties, particularly those that may indicate acts of corruption, conflicts of interest, or contractual and financial irregularities;

(b) To report to the competent authorities (criminal, disciplinary, or administrative) any indication, fact, or act related to corruption or transnational bribery of which they become aware in the performance of their duties, in accordance with Law 1778 of 2016 and other applicable regulations;

(c) To actively collaborate with the Compliance Officer by facilitating access to required information and reporting any relevant findings that may compromise the integrity of the Company;

(d) To inform the Shareholders' Assembly or the highest governing body of any irregularities identified in the implementation of the PTEE or any non-compliance with legal obligations related to ethics and transparency.

### **8.4. FUNCTIONS OF THE COMPLIANCE COMMITTEE**

(a) To analyze and adopt the necessary measures regarding the implementation and ongoing operation of the PTEE;

(b) To review the performance of the Compliance Officer to ensure the prevention and control of C/TB risks;

(c) To analyze and, where appropriate, approve the onboarding or engagement of high-risk clients, suppliers, and employees that the Compliance Officer deems necessary to submit for consideration;

(d) To make decisions on specific situations related to risk prevention that require additional verification prior to approval;

(e) To initiate oversight of the internal investigation procedure in the event of a report or complaint;

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- (f) To evaluate the evidence collected and determine whether a breach of the PTEE has occurred;
  - (g) To decide on the corresponding consequences, particularly in cases involving individuals other than employees (e.g., third parties, contractors);
  - (h) To appoint a new investigation team in the event that a report involves any member of the Compliance Committee, ensuring the impartiality of the process;
  - (i) To analyze the detailed identification of operations and activities under review, including those classified as unusual, suspicious, or high-risk in matters of corruption and bribery;
  - (j) To review the recommendations of the Compliance Officer for the improvement of the design and implementation of the PTEE;
  - (k) To review the status of requirements issued by competent authorities (Superintendence of Companies) and verify their effective management.
- I. Colaborar activamente con las autoridades competentes y atender sus requerimientos relacionados con la prevención, investigación y sanción de actos de corrupción y soborno transnacional.
- m. Certificar ante la Superintendencia de Sociedades el cumplimiento de lo previsto en el PTEE, cuando esta lo requiera
  - n. Asegurar que las actividades que resulten del desarrollo del PTEE se encuentran debidamente documentadas, de modo que se permita que la información responda a criterios de integridad, confiabilidad, disponibilidad, cumplimiento, efectividad, eficiencia y confidencialidad
  - o. Promover los Reportes Internos al interior de la empresa sobre cualquier situación que pueda considerarse como un Acto de Corrupción o Soborno Transnacional;
- (l) To actively cooperate with competent authorities and respond to their requests related to the prevention, investigation, and sanctioning of acts of corruption and transnational bribery;
  - (m) To certify, when required by the Superintendence of Companies, compliance with the provisions set forth in the PTEE;
  - (n) To ensure that all activities arising from the implementation of the PTEE are properly documented, so that the information meets standards of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality;

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(o) To promote internal reporting within the Company regarding any situation that may be considered an Act of Corruption or Transnational Bribery.

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(a) To identify, assess, and address red flags arising in the course of their duties, particularly those that may indicate acts of corruption, conflicts of interest, or contractual and financial irregularities;

(b) To report to the competent authorities (criminal, disciplinary, or administrative) any indication, fact, or act related to corruption or transnational bribery of which they become aware in the performance of their duties, in accordance with Law 1778 of 2016 and other applicable regulations;

(c) To actively collaborate with the Compliance Officer by facilitating access to required information and reporting any relevant findings that may compromise the integrity of the Company;

(d) To inform the Shareholders' Assembly or the highest governing body of any irregularities identified in the implementation of the PTEE or any non-compliance with legal obligations related to ethics and transparency.

### **8.4. FUNCTIONS OF THE COMPLIANCE COMMITTEE**

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(c) To analyze and, where appropriate, approve the onboarding or engagement of high-risk clients, suppliers, and employees that the Compliance Officer deems necessary to submit for consideration;

(d) To make decisions on specific situations related to risk prevention that require additional verification prior to approval;

(e) To initiate oversight of the internal investigation procedure in the event of a report or complaint;

(f) To evaluate the evidence collected and determine whether a breach of the PTEE has occurred;

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- (g) To decide on the corresponding consequences, particularly in cases involving individuals other than employees (e.g., third parties or contractors);
- (h) To appoint a new investigation team in the event that a report involves any member of the Compliance Committee, ensuring the impartiality of the process;
- (i) To analyze the detailed identification of operations and activities under review, including those classified as unusual, suspicious, or high-risk in matters of corruption and bribery;
- (j) To review the recommendations of the Compliance Officer for improving the design and implementation of the PTEE;
- (k) To review the status of requirements issued by competent authorities (Superintendence of Companies) and verify their proper management.

#### **8.5. FUNCTIONS OF THE COMPLIANCE OFFICER**

- (a) To submit, jointly with the Legal Representative, the PTEE proposal to the Shareholders' Assembly for approval;
- (b) To submit reports to the Shareholders' Assembly at least once a year. At a minimum, such reports shall include an assessment and analysis of the efficiency and effectiveness of the PTEE and, where applicable, propose the corresponding improvements. Likewise, they shall demonstrate the results of their management and of the Company's management, in general, regarding compliance with the PTEE;
- (c) To ensure the effective, efficient, and timely compliance with the PTEE;
- (d) To ensure that the PTEE is aligned with other policies adopted by the Shareholders' Assembly;
- (e) To implement and maintain a Risk Matrix, updating it in accordance with the Company's specific needs, its Risk Factors, the materiality of C/TB risks, and its Compliance Policies;
- (f) To define, adopt, and monitor actions and tools for the detection of C/TB risks, in accordance with the Compliance Policies and the Risk Matrix;

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(g) To ensure the implementation of appropriate reporting channels (linea.etica@ceiba.com.co) to allow any person to report, in a confidential and secure manner, non-compliance with the PTEE and potential suspicious activities related to corruption;

(h) To establish internal investigation procedures within the Company to detect non-compliance with the PTEE and acts of corruption;

(i) To design, schedule, and coordinate training programs aimed at promoting and strengthening a culture of compliance with the rules and policies established for risk prevention and control;

(j) To verify compliance with applicable Due Diligence procedures;

(k) To ensure the proper maintenance and retention of supporting documentation and all other information related to the management and prevention of C/TB risks;

(l) To assess compliance with the PTEE and the C/TB risks to which the Company is exposed;

(m) To timely inform the Legal Representative of the need for physical, technological, systems, and human resources required to perform their duties and fulfill their obligations independently and autonomously;

(n) To issue verbal or written reports to the Legal Representative and/or the Shareholders' Assembly whenever an Act of Corruption or Transnational Bribery occurs, for the purpose of enabling them to fulfill their respective obligations;

(o) To receive complaints, claims, or reports related to Acts of Corruption or Transnational Bribery submitted by any Independent Counterparty or third party;

(p) To report to the competent authorities any Act of Corruption or Transnational Bribery that constitutes a criminal offense.

## **8.6. PROFILE OF THE COMPLIANCE OFFICER**

The Compliance Officer must hold a professional degree and demonstrate a minimum of six (6) months of experience in functions related to risk management, regulatory compliance, auditing, internal control, or related areas. Additionally, the Compliance Officer must demonstrate knowledge in the prevention of Money Laundering, Terrorist Financing, Proliferation Financing of Weapons of Mass Destruction, and Corruption and Transnational Bribery (ML/TF/PF-WMD and C/TB). Such knowledge may be evidenced through

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specializations, courses, certification programs, seminars, conferences, or other relevant training modalities, with appropriate scope and depth for the position.

The Compliance Officer shall act with independence, objectivity, and autonomy and shall be subject to the policies of the Business Transparency and Ethics Program, particularly with respect to the prevention of conflicts of interest and the duty of confidentiality.

### **8.7. DISQUALIFICATIONS AND INCOMPATIBILITIES OF THE COMPLIANCE OFFICER**

No individual may serve as Compliance Officer if any of the following conditions apply:

- (a) Has relatives up to the second degree of consanguinity, second degree of affinity, or first civil degree, in respect of whom any link to activities or operations related to ML/TF/PF-WMD and C/TB has been identified;
- (b) Is a member of management or of the Company's governing bodies, or performs audit or internal or external control functions (including serving as Statutory Auditor or being affiliated with the firm providing statutory audit services, where applicable), or performs equivalent functions within the Company;
- (c) Serves as Compliance Officer in more than ten (10) obligated companies, or serves in companies that are competitors;
- (d) Has at any time been involved in or convicted of predicate offenses related to ML/TF/PF-WMD and C/TB risks;
- (e) In any situation where the Compliance Officer's independence or objectivity may be compromised, they shall disclose such circumstance to the Legal Representative and recuse themselves from any related decision-making or reporting. Failure to comply with this obligation shall result in the applicable legal sanctions.

### **8.8. FUNCTIONS OF INTERNAL AUDIT**

The individuals responsible for conducting internal audits shall verify the effectiveness, compliance, and application of the Business Transparency and Ethics Program (PTEE). Within the scope of their duties, they shall document in their reports any observations, findings, or deficiencies identified in relation to the implementation of the Program.

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The results of internal audits concerning the PTEE shall be communicated in a timely manner to the Compliance Officer, in order for the latter to evaluate the recommendations and propose and implement the necessary corrective or improvement actions to ensure the effectiveness of the Program.

### **8.9. FUNCTIONS OF EMPLOYEES**

- (a) To identify and report red flags that may indicate activities linked or potentially linked to corruption or transnational bribery;
- (b) To monitor and internally report behaviors, operations, or transactions of clients, suppliers, or counterparties engaged in higher-risk activities related to corruption or transnational bribery;
- (c) To immediately inform the Compliance Officer, through the established internal channels, of any activity, transaction, or operation that may be considered unusual, suspicious, or attempted, and that may indicate a risk of corruption or transnational bribery;
- (d) To be familiar with, comply with, and apply the policies, procedures, and measures set forth in the PTEE, as well as the provisions of the Code of Ethics and other related internal regulations;
- (e) To authorize and cooperate with background checks and the analysis of relevant information that enable the Company to carry out due diligence procedures;
- (f) To keep their personal information and any information required for due diligence processes up to date, when requested by the Compliance Officer;
- (g) To actively participate in training programs related to the PTEE, business ethics, and the prevention of corruption;
- (h) To internally report any fact or indication of a potential criminal offense involving the Company, supporting the actions undertaken by the Company before the competent authorities.

### **8.10. OBLIGATIONS OF COUNTERPARTIES**

Within the framework of the Business Transparency and Ethics Program (PTEE), the Company's Counterparties shall:

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- (a) Reject and refrain from participating, directly or indirectly, in any act of corruption or transnational bribery, as well as in any fraudulent or dishonest conduct;
- (b) Act with ethics, integrity, and transparency in the management of human, financial, technological, or any other resources derived from their relationship with the Company;
- (c) Ensure consistency between their conduct, the Company's corporate principles, and the provisions of the PTEE;
- (d) Cooperate with and participate in the procedures implemented by the Company for the identification, prevention, and management of risks related to corruption or transnational bribery;
- (e) Refrain from offering, giving, requesting, or receiving any advantage, benefit, or favor of any kind intended to improperly influence decisions or internal processes of the Company;
- (f) Properly channel any complaint, claim, or report regarding potential acts of corruption or transnational bribery, submitting them to the Compliance Officer or through the reporting channels established by the Company;
- (g) Comply with applicable laws and regulations, as well as with the internal procedures established by the Company for the execution of activities under the relevant contractual or commercial relationship;
- (h) Refrain from concealing or misrepresenting information related to actual or suspected acts of corruption or transnational bribery, ensuring the traceability and transparency of the information provided.

## **9. COMMITMENT OF SENIOR MANAGEMENT**

Senior Management expresses its firm commitment to the implementation, compliance, and continuous strengthening of the Business Transparency and Ethics Program (PTEE), ensuring that all of the Company's business activities and operations are conducted in a transparent, ethical, and honest manner, under the premise that any act of Corruption and/or Transnational Bribery is unacceptable.

In this regard, Senior Management provides institutional support to the Program through ongoing oversight, the approval of the policies and procedures that underpin it, and the allocation of the human, physical, financial, and technological resources necessary for its proper implementation, control, and supervision, thereby contributing to the identification, prevention, detection, and mitigation of risks related to C/TB.

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## **10. ASSESSMENT OF CORRUPTION AND TRANSNATIONAL BRIBERY RISKS**

Risk assessment is based on an analysis of the political, economic, and social environment affecting the Company's operations. In order to apply a risk-based approach, the following inherent Risk Factors have been identified as presenting the highest level of vulnerability for the Company and, if materialized, require the application of Enhanced Due Diligence:

### **10.1. THIRD-PARTY RISK**

There is a high level of vulnerability when operations involve the participation of contractors, subsidiaries, or intermediaries handling transactions of significant economic value, particularly where there is a known connection with public officials or where supporting documentation is insufficient. Based on international studies, it is recognized that a significant majority of corporate corruption cases involve the actions of third parties.

### **10.2. JURISDICTIONAL RISK**

Risk increases when operations are conducted in countries with a high Corruption Perceptions Index or those classified as non-cooperative jurisdictions or tax havens, in accordance with applicable regulations issued by the National Tax and Customs Authority (DIAN). In such cases, the level of controls must be enhanced, and the ultimate destination of funds must be rigorously verified during the Due Diligence process.

### **10.3. ECONOMIC SECTOR RISK**

Certain economic sectors are recognized as having a higher historical likelihood of corruption risk due to their nature (e.g., sectors that frequently interact with the public sector or involve concessions). Accordingly, special attention must be given to ensuring that no interaction or procedure facilitates corrupt practices, maintaining transparency whenever there is interaction between the Company and public officials.

### **10.4. COUNTERPARTY RISK**

This factor analyzes the nature and profile of the parties with whom the Company engages, as certain types of counterparties present a higher exposure to C/TB risks. Interaction with Domestic and Foreign Public Officials or Politically Exposed Persons (PEPs), as well as their family members or close associates,

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represents the highest level of transnational bribery risk and requires the mandatory application of Enhanced Due Diligence.

Risk also increases when dealing with counterparties that are Public Law Entities, due to the potential for undue influence in the allocation of contracts or public resources.

## **10.5. PRODUCT OR SERVICE RISK**

This factor focuses on the vulnerability of the products or services offered by the Company, as they may be used to conceal acts of C/TB, particularly within the technology sector. Custom software development, consulting services, and digital experience design are considered highly vulnerable, as their subjective valuation may facilitate the concealment of bribery payments through inflated fees or fictitious services.

Risk is further heightened in high-value transactions or those involving the transfer of intellectual property, given that their limited traceability may be exploited to misappropriate or divert resources.

## **11. RISK MANAGEMENT METHODOLOGY**

### **11.1. RED FLAGS AND INTERNAL REPORTING**

Red flags related to C/TB risks are classified to facilitate their identification and monitoring. Their detection by any employee or member of the organization shall immediately trigger the internal reporting procedure.

#### **A. Transaction- and Subject-Matter-Related Red Flags:**

- Operations or transactions lacking a logical, economic, or practical explanation;
- Transactions that significantly deviate from the Company's ordinary course of business;
- Contracts containing unreasonable variable compensation or lacking clear contractual duties and obligations, thereby providing only an appearance of legality;
- Invoices that appear false, do not reflect reality, are inflated, or include excessive discounts or reimbursements;
- Excessive reliance on consultancy agreements, intermediation arrangements, joint ventures, or contracts with contractors providing services to a single client.

#### **B. Structure- and Identity-Related Red Flags:**

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- Transactions where the identity of the parties or the origin of funds is unclear;
- Complex legal or international structures lacking apparent commercial, legal, or tax benefits;
- Non-operating companies or entities that do not reasonably serve a legitimate business purpose (“shell companies”);
- Legal entities where the Ultimate Beneficial Owner cannot be identified or that have complex structures such as domestic fiduciary arrangements, foreign trusts, or offshore entities;
- Entities formally identified as fictitious suppliers by the National Tax and Customs Authority (DIAN);
- Assets or rights recorded in financial statements that lack real value or do not exist.

### **C. Fund Flow and Payment-Related Red Flags:**

- Transfers of funds to countries or jurisdictions considered tax havens;
- Contracts involving cash payments, payments in assets or in kind, or containing unreasonable variable compensation;
- Payments to Politically Exposed Persons (PEPs) or individuals closely associated with them;
- Payments to related parties (Shareholders, Employees, Subsidiaries, branches, among others) without commercial justification or adequate supporting documentation;
- Unusual gains or losses in contracts without clear commercial justification.

Internal Reports constitute the control mechanism designed to manage red flags within the Company. These reports are addressed exclusively to the Compliance Officer. Any employee, executive, or member of the Company who becomes aware of a red flag or a potential unusual transaction has the obligation to report it using the “Internal Report of Unusual Transactions Form.” This procedure is essential for prevention purposes and for triggering internal investigations.

### **11.2. PTEE STAGES AND RISK MATRIX**

The implementation methodology of the Business Transparency and Ethics Program integrates the stages of diagnosis, identification, assessment, control, communication, and monitoring.

The Risk Matrix is a risk management tool that enables the objective determination of relevant C/TB risks, taking into account the likelihood of occurrence and the potential impact in the event such risks materialize. The stages of the PTEE and the manner in which they are reflected in the Risk Matrix are detailed below:

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### 11.2.1. DIAGNOSIS

In order to establish a risk management system that adequately reflects the Company's reality, it is necessary to understand the overall context in which it operates, as defined by its mission, business objectives, and organizational structure. This allows for the proper identification of the Company's strengths and weaknesses in relation to corruption and transnational bribery risks.

The diagnosis conducted enables the Company to adopt or adjust the policies set forth in this Manual, including the procedures to be used for the identification, measurement, control, and monitoring of risks. During this stage, the methodologies, organizational structure, techniques, tools, and information sources required for the design and ongoing updating of the system are established.

### 11.2.2. RISK IDENTIFICATION

Risk Identification enables the individualization and classification of specific Corruption and Transnational Bribery (C/TB) risk factors affecting the Company, based on a detailed analysis of its operating environment, business model, and internal processes. The outcome of this stage constitutes the basis for the development and periodic updating of the Risk Matrix.

The Company must define "what could occur in terms of C/TB?" in order to identify a list of risk events. Likewise, it must determine "how and why could it occur?" to establish the causes or circumstances that could lead to the materialization of the risk, as well as the relevant risk factors and associated risks.

The identification process is carried out through the review and analysis of Process Mapping documentation. The head of each area shall provide the Compliance Officer with documentation detailing all relevant activities. Following a preliminary review, the Compliance Officer shall meet with the process owner to discuss the identified risks, assess the effectiveness of existing controls implemented by the Company, or, where applicable, document the absence thereof.

First Step: Risk Segmentation			
Process	Process Owner	Jurisdiction	Type of Risk
Human Resources	Talent Strategy Manager	Medellin, Antioquia	ML/TF/FPADM & C/ST
Organizational Strategy	General Manager	Medellin, Antioquia	ML/TF/FPADM
Administrative	Talent Strategy Manager	Medellin, Antioquia	ML/TF/FPADM & C/ST
Marketing and Sales	Marketing and Sales Manager	Medellin, Antioquia	ML/TF/FPADM & C/ST
Infraestructre	Technology Manager	Medellin, Antioquia	C/ST

### 11.2.3. RISK MEASUREMENT OR ASSESSMENT

Risk measurement aims to estimate the likelihood of occurrence and the potential impact of identified risk events, thereby facilitating prioritization and decision-making.

For each risk event, both the likelihood of occurrence and the impact in the event of materialization shall be determined in order to assess the Company's exposure to Corruption and Transnational Bribery (C/TB) risks, without considering the effect of existing controls; that is, its Inherent Risk. For this estimation process, a semi-quantitative model shall be used, whereby the final rating is based on the consensus assessment of three key stakeholders: the Process Owner, the Compliance Officer, and the Legal Representative (or their designated delegate).

Risk measurement is carried out through the evaluation of the following aspects:

#### A. Likelihood of Occurrence

This corresponds to the measurement of the probability that a corruption and/or transnational bribery risk event will materialize within a one-year period, without considering the effect of existing controls, using the following scale:

Second Step. Profitability of Occurrence			
LEVEL	RATING	PROFITABILITY	FREQUENCY
5	VERY HIGH	Occurs all the time	Daily
4	HIGH	Occurs most the time	Monthly
3	MODERATE	May occur several times	Semiannual
2	LOW	Some possibility that the event may occur	Annual
1	VERY LOW	Insignificant possibility that the event may occur	Biennial or more

## B. Impact

Impact refers to the level of loss or damage that could result if a C/TB risk materializes. It is assessed across four types of impact (contagion, legal, operational, and reputational), based on the following scales:

THIRD STEP: IMPACT SEGMENTATION					
LEVEL	RATING	CONTAGION	LEGAL	OPERATIONAL	REPUTATIONAL
5	CATASTROPHIC	Generates a contagion effect that catastrophically impacts the company or the stakeholders associated with the services it provides.	Permanent closure of the company by decision of regulatory authorities.	Impossibility of operating processes, resources, infrastructure, or technology to continue operations.	Media coverage at a national level. Significant loss of information.
4	MAJOR	Produces a significant contagion effect on the company or the stakeholders associated with the services it provides.	Temporary or partial suspension of the company's activities by decision of regulatory authorities.	Temporary disruption of processes, resources, infrastructure, or technology required to continue operations.	Media coverage at a national level. Significant loss of clients.
3	MEDIUM	Produces a contagion effect on the company or the stakeholders associated with the services it provides.	Suspension and/or disqualification of administrators, compliance officer, and other officials.	Partial impact on certain processes, resources, infrastructure, or technology necessary to continue operations.	Regional media coverage. Moderate loss of clients or decrease in revenue.
2	MINOR	May produce a contagion effect on the company or the stakeholders associated with the services it provides.	Requirement or formal notice issued.	Impact on a specific process, resource, infrastructure, or technology necessary to continue operations.	Media coverage at a local level. Minor loss of clients. Decrease in revenue.
1	NOT SIGNIFICANT	Does not produce a contagion effect.	No legal risk generated.	No impact generated.	No impact on reputation.

## C. Inherent Risk

To determine the Inherent Risk rating for each risk event or cause, the following evaluation formula is applied within the Risk Matrix:

Inherent Risk = Impact × Probability of Occurrence
--

The result of this calculation allows the risk to be positioned within the Company's Risk Map, thereby determining the Company's exposure to Corruption and Transnational Bribery (C/TB) risks prior to the application of any controls.

THIRD STEP: INHERENT RISK						
PROBABILITY	VERY HIGH	5	10	15	20	25
	HIGH	4	8	12	16	20
	MODERATE	3	6	9	12	15
	LOW	2	4	6	8	10
	VERY LOW	1	2	3	4	5
		NOT SIGNIFICANT	MINOR	MEDIUM	MAJOR	CATASTROPHIC

Within the Risk Map, impact is represented on the vertical axis, while likelihood of occurrence is represented on the horizontal axis. The combination of these two variables enables the positioning of the risk within the matrix, thereby reflecting its level of criticality.

As a result of the classification derived from the aforementioned Risk Map, the Inherent Risk shall ultimately be rated as follows:

FOURTH STEP: EVALUATION OF INHERENT RISK		
LEVEL	RATING	RESULT
5	EXTREME	Greater than 16
4	HIGH	Between 13 and 16
3	MODERATE	Between 9 and 12
2	LOW	Between 5 and 8
1	VERY LOW	Less than 5

#### 11.2.4. RISK CONTROL

Risk control consists of the continuous monitoring and oversight of risks, as well as the timely detection and reporting of unusual or suspicious transactions. It facilitates the periodic verification of the effectiveness of existing controls and the updating of Compliance Policies in accordance with the results of assessments and changes in the operating environment.

At this stage, measures to control the inherent risks to which the Company is exposed are identified, taking into account the risks identified and assessed in the previous stages. Accordingly, the effectiveness and efficiency of controls implemented within the Company's processes are evaluated.

As a result of this stage, the Company's residual exposure to Corruption and Transnational Bribery (C/TB) risks is determined, using the methodology described below:

Existing controls associated with identified risk events are identified and subsequently evaluated in terms of their effectiveness and efficiency. Based on this assessment, controls are classified into a defined level of control (strong, moderate, acceptable, weak, or nonexistent).

FIFTH STEP. CONTROL		
Control level	Description	Value
Strong	Permanent and automated activities are carried out that allow for the preventive mitigation or management of the entire risk	1
Moderate	Periodic and/or permanent, manual and/or automated activities are carried out that allow for the preventive and partial management of the risk	2
Acceptable	Periodic and/or permanent, manual and/or automated activities are carried out that allow for the partial (not preventive) mitigation of the risk	3
Weak	Occasional and manual activities are carried out that allow for the partial (not preventive) mitigation of the risk, so improvement actions are required.	4
Nonexistent	No control activities are carried out that allow for the mitigation or management of the risk	5

#### D. Residual Risk

Residual Risk is the risk that remains after all efforts have been made to identify and mitigate it. The measurement of Residual Risk requires consideration of the previously identified Inherent Risk and the level of control. The interaction of these two factors ultimately determines the final result.

SIXTH STEP. RESIDUAL RISK						
INHERENT RISK	EXTREME	5	10	15	20	25
	HIGH	4	8	12	16	20
	MODERATE	3	6	9	12	15
	LOW	2	4	6	8	10
	VERY LOW	1	2	3	4	5
		STRONG	MODERATE	ACCEPTABLE	WEAK	NONEXISTENT

Accordingly, based on the outcome derived from the application of the aforementioned Risk Map, the Residual Risk rating is obtained and subsequently assigned to a risk profile according to the following classification:

SEVENTH STEP. RESIDUAL RISK PROFILE		
LEVEL	RANGE	FINAL TREATMENT
EXTREME	Greater than 16	Avoid
HIGH	Between 13 and 16	Avoid / Share / Transfer
MODERATE	Between 9 and 12	Reduce
LOW	Between 5 and 8	Reduce / Accept
VERY LOW	Less than 5	Accept

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#### 11.2.4.1. Types of Controls

Controls are the set of policies, activities, and procedures established to mitigate identified risks and to provide reasonable assurance that the objectives for the prevention of Corruption and Transnational Bribery (C/TB) will be achieved.

The implementation and execution of controls are primarily the responsibility of the Process Owner where the risk originated.

The identification of controls shall be carried out according to their operational purpose, based on the following classifications:

- **Preventive Controls:** Designed to anticipate and prevent an undesired risk event from occurring in the first place.
- **Detective Controls:** Designed to identify or record the occurrence of a risk event at the time it occurs or shortly thereafter, enabling a timely response.
- **Corrective Controls:** Designed to ensure that actions are taken to reverse or remediate the effects of an undesired event that has already occurred.

#### 11.2.5. Risk Monitoring

Once Residual Risk has been determined and the defined controls have been implemented, the Company shall establish continuous monitoring.

This activity enables ongoing oversight of the Company's risk profile and, in general, ensures the ability to detect and manage red flags or unusual transactions in a timely manner.

### 12. PTEE PROCEDURES

For the purpose of ensuring compliance with the principles governing our Transparency and Business Ethics Program (PTEE), THE COMPANY has established the following mandatory procedures. These apply to all employees of THE COMPANY, as well as to any natural or legal person seeking to establish a commercial or business relationship with us.

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THE COMPANY is committed to establishing and promoting effective procedures for the prevention of Corruption and Transnational Bribery (C/TB) risks. These procedures shall be continuously monitored and updated, ensuring their ongoing alignment with the Company's operational reality.

The procedures comprising the PTEE are as follows:

## 12.1. RISK SEGMENTATION PROCEDURE

This procedure defines the methodology for differentiating THE COMPANY's counterparties, including clients, suppliers, contractors, business partners, and employees, in order to identify and mitigate risks associated with Corruption and Transnational Bribery (C/TB). Segmentation is a fundamental pillar for applying appropriate due diligence and monitoring measures, based on the risk profile of each counterparty.

### 12.1.2. Segmentation Methodology and Variables

The segmentation methodology applied is qualitative in nature, based on the Company's expert knowledge, the opinion of industry specialists, and applicable regulations. It is not based on statistical procedures, but rather on a contextual analysis that considers the following risk factors:

- **Territorial Jurisdiction:** The geographic location of the counterparty is assessed, both at the national and international levels. For national risk classification, information from recognized sources such as the *Criminality Report* issued by the National Police and INFOLAFT is used. At the international level, reference is made to the list of high-risk and non-cooperative jurisdictions updated by the Financial Action Task Force (FATF).
- **Nature of Activities:** The counterparty's primary economic activity is analyzed, as certain industries present higher vulnerability to risk due to factors such as informality or the use of cash. The classification of activities is based on risk management models for the real sector developed by entities such as UNODC and the Bogotá Chamber of Commerce.
- **Frequency and Volume of Transactions:** Transaction patterns are evaluated. A higher frequency and greater average transaction value increase the Company's exposure to risk. The risk levels associated with these variables have been defined based on expert criteria from the market and industry.

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- Position Criticality (for employees):** Employees are segmented according to their level of exposure to C/TB risks, considering their decision-making authority, access to sensitive information, autonomy in resource allocation, and interaction with counterparties.

### 12.1.3. Consolidation of Risk Factors and Risk Level

The consolidation of risk factors for each variable results in a numerical score assigned to the counterparty, which determines its risk level (low, medium, or high). This level defines the degree of scrutiny and the frequency of monitoring to be applied.

The detailed allocation of numerical values and the corresponding ranges for each risk level are set forth in **Annex No. 1** of this Manual.

### 12.1.4. Monitoring, Updating, and Due Diligence

Counterparty segmentation information shall be reviewed and updated at least once a year. Additionally, immediate updates shall be carried out whenever significant changes are identified in a counterparty's behavior or risk profile. The frequency of due diligence applied to each counterparty shall be directly linked to its risk level.

Based on the segmentation, the Company shall determine whether enhanced due diligence is required, requesting additional documentation and information to verify the counterparty's suitability and risk profile prior to formalizing or continuing a business relationship.

## 12.2. DUE DILIGENCE PROCEDURE

Due Diligence is an essential procedure through which THE COMPANY implements rigorous measures for the comprehensive understanding of its counterparties. This process seeks to gain a thorough understanding of their business, reputation, operations, products, services, and transaction volumes, prior to the commencement of any business relationship and on an ongoing basis thereafter.

This procedure is one of the primary instruments for preventing and controlling Corruption and Transnational Bribery (C/TB) risks, as well as for mitigating their occurrence. Due Diligence measures must be carried out on a regular basis, including the periodic review of legal, accounting, financial, and reputational aspects of all counterparties with which the Company has or intends to establish a relationship, ensuring compliance with applicable regulations.

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For a detailed step-by-step description of this procedure, reference should be made to **Annex No. 2**, which outlines the Due Diligence process.

Notwithstanding the foregoing, THE COMPANY shall adopt the following Due Diligence measures:

### **A. Counterparty Identification and Documentation**

THE COMPANY shall implement Due Diligence measures to identify and know its counterparties (employees, shareholders, suppliers, and clients). For this purpose, the “**Counterparty Onboarding and/or Update Form**” must be fully completed, tailored to the type of relationship.

This form shall be updated at least annually, every eighteen (18) months, or every two (2) years, based on the results of the risk segmentation process.

To validate the information and mitigate risks, supporting documentation shall be required depending on the type of counterparty and whether it is a natural or legal person. The specific requirements are detailed in each onboarding form, but shall include, at a minimum, the following:

#### **Natural Persons:**

- Copy of identification document or passport (if foreign)
- Copy of Tax Identification (RUT)
- Bank certification
- Two (2) personal or professional references (as applicable)

#### **Legal Entities:**

- Copy of the legal representative’s identification document or passport (if foreign)
- Certificate of incorporation and legal representation (or merchant certificate), issued by the Chamber of Commerce, with a validity not exceeding thirty (30) days
- Bank certification
- Copy of Tax Identification (RUT)
- Two (2) commercial references

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## B. Identification of Beneficial Owners and PEPs

THE COMPANY shall take reasonable measures to identify Beneficial Owners and Politically Exposed Persons (PEPs). This obligation extends to their relatives up to the second degree of consanguinity, first degree of affinity, and first civil degree, as well as to their spouses and close associates.

Information shall be collected through the “**Counterparty Onboarding and/or Update Form**” and verified through screening against restricted lists and review of relevant documentation.

Once identified, such individuals shall be subject to **Enhanced Due Diligence (EDD)** procedures due to their inherent risk profile. PEP status shall be maintained for up to two (2) years after leaving office.

## C. Application of Risk Segmentation

THE COMPANY shall apply the Counterparty Segmentation procedure to differentiate and classify all counterparties according to their exposure to C/TB risks.

Based on segmentation results, the Company shall determine:

- The level of scrutiny
- The frequency of updates to the onboarding form
- The intensity of monitoring
- The application of specific procedures, including Enhanced Due Diligence

This ensures that control measures are proportionate to the identified risk.

## D. Screening Against Sanctions and Watchlists

THE COMPANY shall mandatorily screen and verify all counterparties, whether natural or legal persons, against binding and restrictive lists.

For legal entities, this verification shall also apply to:

- Legal Representative (principal and alternate)
- Beneficial Owners
- Politically Exposed Persons (PEPs)
- Shareholders with ownership equal to or greater than five percent (5%)

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- Senior officers, including the Statutory Auditor

Screening shall be conducted using, at a minimum, the identification number and the name or corporate name of the third party.

A positive match in such lists shall be understood as the identification of sanctions, records related to corruption, transnational bribery, fraud, money laundering, terrorist financing (AML/CFT/FP), or any illicit activity affecting reputation and suitability.

Any such finding shall be treated as a **red flag** and shall trigger the corresponding internal investigation.

### **E. Internal Reporting of Red Flags**

If the individual identifying a red flag is not the Compliance Officer, they must immediately report it through the “**Internal Report of Unusual Transactions Form**” (**Annex No. 3**), so that the Compliance Officer may carry out the corresponding investigation and actions.

### **F. Ongoing Monitoring and Continuous Due Diligence**

Due Diligence is an ongoing process that does not end upon onboarding a counterparty. To ensure the effectiveness of the Program, THE COMPANY shall continuously monitor all relationships, regardless of the type of counterparty.

This monitoring includes the analysis of transactions to verify their consistency with the Company’s knowledge of the counterparty, its business activity, market context, and risk profile.

Based on risk segmentation results, THE COMPANY shall request periodic updates of counterparty information to ensure that risk profiles remain current. Where necessary, additional measures shall be taken to verify the legitimacy of transactions and the source of funds, enabling the timely detection and management of unusual or suspicious activities.

Prior to formalizing any contractual or legal relationship, the Company must have satisfactorily completed the Due Diligence procedures set forth in this Manual.

All supporting documentation required for this process must be properly retained and archived, ensuring its availability for future verification or audit purposes.

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### 12.2.1. Due Diligence Based on Risk Level

Following the application of the risk segmentation process and once the risk level has been determined, the level of Due Diligence to be performed for each counterparty shall be established. Accordingly, one of the following levels shall apply:

#### A. Simplified Due Diligence (SDD)

This procedure shall apply exclusively to low-risk counterparties engaging in low-value, non-recurring transactions, such as those whose total annual amount does not exceed COP 1,000,000.

In such cases, Due Diligence shall be limited to basic verification of the counterparty's identity, without requiring an in-depth analysis of financial or reputational information.

This option shall not apply if:

- The counterparty is classified as medium or high risk under the segmentation process
- Any red flag or reputational risk is identified, regardless of the transaction amount
- The counterparty is a Politically Exposed Person (PEP) or is related to one

#### B. Standard Due Diligence (CDD)

This is the Company's standard procedure and shall apply to most counterparties, in accordance with the scope detailed in this Manual (Section 11.2).

#### C. Enhanced Due Diligence (EDD)

Enhanced Due Diligence (EDD) is an advanced counterparty assessment process designed for relationships or transactions that represent a High Risk of Corruption and Transnational Bribery (C/TB), Money Laundering (ML), Terrorist Financing (TF), or the Financing of the Proliferation of Weapons of Mass Destruction (PF).

It involves the implementation of control measures exceeding those applied under the standard procedure.

The EDD procedure shall be mandatorily applied to counterparties, legal representatives, or beneficial owners meeting any of the following criteria:

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- Counterparties classified as High Risk under the segmentation process
- Politically Exposed Persons (PEPs)
- Counterparties located in countries or jurisdictions classified as high-risk or non-cooperative by international bodies
- Counterparties engaged in inherently high-risk economic activities (e.g., use of virtual assets)
- Counterparties with positive and relevant matches in restrictive lists related to convictions or investigations for C/TB, ML/TF/PF, or fraud

Once such a counterparty has been identified, and based on the prior assessment of the Compliance Officer, additional measures shall be adopted to establish with certainty the source and legitimacy of the funds involved in the relationship.

For this purpose, the Compliance Officer may:

- Request additional financial or operational information
- Conduct verification visits
- Require any documentation necessary to address concerns identified during standard Due Diligence

If the documentation provided satisfactorily resolves the concerns, at the discretion of the Compliance Officer, the counterparty may be approved. However, the Compliance Officer retains the authority to escalate the case to the Compliance Committee for joint validation if deemed necessary.

If concerns persist after the analysis of additional documentation, the case shall be mandatorily escalated to the Compliance Committee.

If the relationship is approved at this level, a continuous monitoring scheme shall be implemented over the relationship and its transactions, in order to timely detect any unusual or inconsistent activity relative to the identified risk profile.

### **13. CODE OF ETHICS AS A COMPONENT OF THE PTEE**

The Code of Ethics is the formal document that consolidates the values, principles, and standards of conduct governing the Company. Its primary purpose is to establish the expected standard of behavior, serving as the first and most important preventive tool against the risks of Corruption and Transnational Bribery (C/TB).

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The Code of Ethics has a universal scope within the organization and is mandatory for senior management, all employees, and all third parties involved, including suppliers, contractors, consultants, agents, and any person acting on behalf of or representing the Company.

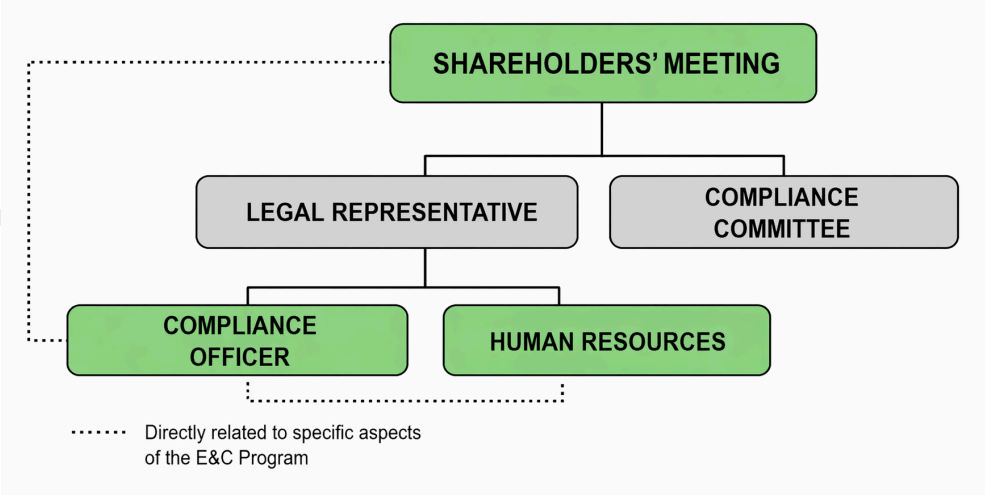
The Code of Ethics constitutes the ethical framework that underpins the entire Transparency and Business Ethics Program (PTEE). The Compliance Officer shall ensure:

- **Mandatory Disclosure:** All employees must receive the Code of Ethics at the beginning of their employment relationship and annually thereafter, certifying that they have read and understood it.
- **Disciplinary Regime:** Any violation of the provisions set forth in the Code of Ethics shall be considered a serious offense and will be sanctioned in accordance with its terms.
- **Whistleblowing Channel:** The Code shall promote the use of the Ethics Line as a secure mechanism for reporting any ethical breaches or non-compliance.

**14. ORGANIZATIONAL STRUCTURE OF THE PTEE**

The Company has established an organizational structure designed to support the execution of the functions derived from the Transparency and Business Ethics Program (PTEE), with the purpose of ensuring continuous risk prevention and the consistent and effective implementation of this Manual throughout the organization.

This structure is defined as follows:



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## 15. PTEE POLICIES

The Company shall establish and promote policies aimed at preventing the risks of Corruption and Transnational Bribery (C/TB). Non-compliance with any of these policies shall constitute a violation of the Code of Ethics, the PTEE, and the Internal Work Regulations, and may result in disciplinary and contractual sanctions, without prejudice to any applicable legal liabilities.

The policies included and governed under the PTEE are as follows:

### 15.1. ZERO TOLERANCE POLICY ON CORRUPTION AND BRIBERY

The Company expressly adopts a zero-tolerance policy toward any act of corruption or bribery, whether domestic or transnational. No employee, officer, contractor, supplier, or any third party associated with the Company may participate in, facilitate, tolerate, or conceal any conduct that constitutes corruption, bribery, or any equivalent improper practice.

It is strictly prohibited to offer, promise, give, request, or accept money, gifts, benefits, favors, or any type of undue advantage, directly or indirectly, to public officials, counterparties, clients, suppliers, or any third party, for the purpose of influencing business decisions or obtaining personal or corporate benefits.

Employees of the Company have the duty to reject and immediately report any attempt of bribery or act of corruption of which they become aware, through the established Whistleblowing Channels.

### 15.2. CONFLICT OF INTEREST POLICY

The Company acknowledges that conflicts of interest may affect the independence, objectivity, and transparency of decision-making processes. Accordingly, it adopts clear measures to prevent, manage, and resolve such situations.

A conflict of interest is deemed to exist when there are competing interests between an employee and the interests of the Company, which may lead the individual to make decisions or carry out actions for their own benefit or that of a third party, to the detriment of the Company. A conflict of interest also includes any circumstance that undermines the independence, fairness, and objectivity of an individual's actions and may actually or potentially affect the interests of the organization.

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All employees, officers, contractors, and third parties engaged with the Company are required to immediately disclose any real, potential, or perceived conflict of interest. Such disclosure must be made to the individual's immediate supervisor and to the Compliance Officer, in order to ensure appropriate recusal and safeguard the transparency of the process.

This disclosure may be submitted through the following form: <https://forms.gle/WvoJrvbYJ7P5XSkh7>

The involved employee shall refrain from participating in any decision or action related to the matter giving rise to the conflict, avoiding any form of favorable or unfavorable influence.

Employees are strictly prohibited from using their position, influence, or access to the Company's information to obtain personal benefits or benefits for third parties, or to favor interests other than those of the Company.

### **15.3. POLICY ON GIFTS, HOSPITALITY, TRAVEL AND COURTESIES**

THE COMPANY hereby prohibits any practice related to the giving, offering, or receiving of gifts, hospitality, travel, courtesies, or benefits that may be interpreted as an attempt to improperly influence commercial, contractual, or administrative decisions.

Accordingly:

#### **15.3.1. General Prohibitions**

- a. All employees, officers, and contractors are prohibited from offering or receiving money, gifts, travel, lodging, meals, entertainment, or any other benefit that may facilitate the conclusion of a business transaction or grant a personal benefit to themselves or to third parties.
- b. Gifts, hospitality, or benefits shall neither be offered nor accepted as consideration for obtaining or retaining business, expediting procedures, influencing decisions, or circumventing internal procedures.
- c. It is prohibited to offer or receive gifts or hospitality from public officials, whether domestic or foreign, directly or indirectly, including through the use of intermediaries.
- d. Frequent gifts or hospitality, those of significant value, or those exceeding customary social courtesy shall be deemed as an attempt to exert improper influence.

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### **15.3.2. Permitted Gifts and Hospitality**

Only gifts of an institutional, symbolic, or promotional nature shall be permitted, such as agendas, pens, notebooks, calendars, or other similar items of nominal value. In all cases, no gift or hospitality shall exceed the amount of COP 200,000 or its equivalent.

Invitations or hospitality (e.g., meals, refreshments, or events) may be accepted, provided that they are reasonable, occasional, proportionate, and not intended to create improper obligations.

In the case of gifts provided by THE COMPANY to clients, suppliers, or authorities, such gifts must comply with criteria of reasonableness and proportionality, and must be consistent with THE COMPANY's institutional representation.

### **15.3.3. Procedure in the Event of Receiving a Non-Permitted Gift**

Any gift that does not comply with the provisions set forth in this Policy shall be immediately returned to the person who provided it, courteously informing them of the Company's corporate policy.

If, for any reason, it is not possible to return the gift, it shall be delivered to the Compliance Officer, who shall determine its appropriate disposition (e.g., institutional use, donation, or otherwise), and shall notify both the employee and the sender of the gift.

### **15.3.4. Recordkeeping and Control**

In the event of any doubt regarding the nature or value of a gift, hospitality, or invitation, employees shall consult in advance with the Compliance Officer or through the Ethics Line.

THE COMPANY may maintain a record of gifts and hospitality received or provided for purposes of control and transparency.

## **15.4. POLICY ON ENTERTAINMENT, MEALS, LODGING, AND TRAVEL EXPENSES**

For the purpose of ensuring transparency and preventing risks of corruption and transnational bribery, THE COMPANY establishes that all expenses related to entertainment, meals, lodging, and domestic and international travel shall be reasonable, proportionate, and directly related to work-related or business activities.

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Such expenses must be supported by valid invoices issued in the name of THE COMPANY, in compliance with applicable tax requirements and in accordance with the provisions set forth in the document entitled "Travel Expense Policy," attached hereto as an annex to this Manual.

Employees shall report and settle such expenses within the timeframes established by THE COMPANY, attaching the corresponding supporting documentation. As part of this process, it shall be mandatory to disclose any invitations made or received, detailing the purpose, the individuals or entities involved, and the relationship of the activity to the business. This information may be reviewed at any time by the Compliance Officer in order to verify its legality, reasonableness, and consistency with the principles of the PTEE.

With regard to invitations extended to clients, suppliers, or counterparties, such invitations shall only be authorized when they serve a legitimate purpose related to business relations or client engagement, and under no circumstances may they be used to obtain undue advantages or to improperly influence decisions. Their cost must remain within reasonable limits, in accordance with the principles of proportionality, transparency, and austerity.

At the following link, you may consult:

## **15.5. POLICY ON DONATIONS, SPONSORSHIPS, AND CONTRIBUTIONS**

Within THE COMPANY, donations, sponsorships, and contributions may only be made under principles of transparency, legality, and social responsibility, and under no circumstances may they be used as a mechanism to improperly influence third-party decisions, obtain undue advantages, or conceal acts of corruption or transnational bribery.

All donations, sponsorships, or contributions must receive prior authorization from the General Manager and must be verified by the Compliance Officer, who shall apply the onboarding and due diligence procedures to the recipient entity, in order to validate its legality, reputation, corporate purpose, and regulatory compliance. Likewise, the Administrative and Financial Manager shall be responsible for verifying tax-related aspects and ensuring that the transaction is duly recorded in THE COMPANY's accounting books.

The following specific conditions are established:

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### 15.5.1. Authorization and Controls

- a. All donations and contributions shall be reported to the General Manager and the Compliance Officer.
- b. Donations or contributions exceeding one hundred (100) Monthly Minimum Legal Wages (SMMLV) shall require the express authorization of the Shareholders' Assembly, as the highest corporate body.

### 15.5.2. Requirements and Restrictions

- a. Donations in cash or in kind that do not have proper legal and documentary support are prohibited.
- b. Once the donation has been made, a donation certificate issued by the beneficiary entity must be obtained and retained on file.
- c. It is prohibited to make donations, sponsorships, or contributions for the purpose of obtaining benefits for THE COMPANY or its officers or employees.
- d. All donations, sponsorships, or contributions must be carried out in accordance with the applicable laws of Colombia and the guidelines set forth in the PTEE, ensuring their traceability and transparency.

## 15.6. POLICY ON POLITICAL CONTRIBUTIONS

Political contributions shall be understood as any provision of sums of money, goods, services, items of value, or any other benefit granted, directly or indirectly, in favor of a political party, political movement, candidate, electoral campaign, or any entity related to political activities.

In accordance with applicable regulations, **THE COMPANY** shall only authorize political contributions made in the name of the company, subject to compliance with the following requirements:

- a. Prior and express authorization must be obtained from the Shareholders' Assembly and the Legal Representative, who shall assess the legal and reputational risks associated with the contribution, together with the Compliance Officer.
- b. Compliance with applicable legal provisions must be verified, particularly those set forth in Article 2 of Law 1474 of 2011, which establishes that legal entities making contributions exceeding 2% of the maximum limits permitted for electoral campaigns shall be disqualified from entering into contracts with the State.

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c. Any authorized political contribution must be duly documented, recorded in THE COMPANY’s accounting records, and reported in the corresponding management and compliance reports.

Additionally, the following prohibitions shall apply:

a. Employees, directors, and contractors of THE COMPANY are prohibited from making political contributions on behalf of THE COMPANY, as well as from receiving reimbursements or direct or indirect compensation for personal political contributions.

b. No employee, director, or contractor may carry out political activities within THE COMPANY, nor use its resources, facilities, assets, working time, or corporate image for political purposes.

### **15.7. POLICY ON RELATIONSHIPS WITH THIRD PARTIES AND COUNTERPARTIES**

The Company acknowledges that its relationships with third parties—including shareholders, employees, clients, suppliers, contractors, intermediaries, strategic partners, and any other counterparty—constitute a critical factor in the management of corruption and transnational bribery risks. Accordingly, all engagements shall be subject to a process of due diligence, approval, contracting, and ongoing monitoring, in accordance with applicable legal provisions and this PTEE.

The engagement of any third party shall be conditional upon the prior completion of the due diligence process, in accordance with the provisions set forth in this manual, and upon approval by the Compliance Officer based on the identified risk level. The entire process must be duly documented.

All executed contracts shall include anti-corruption and ethics clauses allowing for unilateral termination in the event of breach, as well as the obligation to comply with applicable national and international regulations on the matter.

Counterparties shall be subject to periodic monitoring proportional to their risk profile, including screening against restrictive lists and requests for supporting documentation. Under no circumstances shall the Company enter into agreements with counterparties that fail to pass the due diligence process or that refuse to accept the Company’s transparency policies.

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## 15.8. PROCUREMENT AND PURCHASING POLICY

The Company acknowledges that procurement activities for goods and services constitute a critical area for the prevention of corruption and bribery risks. Accordingly, all purchasing processes shall be conducted with the highest standards of transparency, objectivity, and ethics, in order to ensure fair competition and the suitability of counterparties, in accordance with applicable legal provisions, the procedures established by THE COMPANY, and this PTEE.

All acquisitions shall be subject to the prior completion of the due diligence process applicable to suppliers and contractors, as set forth in this manual. This process ensures the traceability and proper documentation of each decision made.

All contracts entered into with third parties shall include anti-corruption and transparency clauses that allow for unilateral termination in the event of breach, as well as the obligation to comply with THE COMPANY's policies and applicable national and international regulations on the matter.

## 15.9. WHISTLEBLOWING AND NON-RETALIATION POLICY

The Company acknowledges the importance of having a mechanism that allows any person, internal or external, to report, in a secure and confidential manner, potential acts of corruption, bribery, fraud, conflicts of interest, or any other conduct contrary to this Manual. The Ethics Line is a fundamental pillar of the Company's Business Transparency and Ethics Program (PTEE), ensuring that legitimate concerns are heard and addressed in a timely manner.

To promote a culture of transparency, the Company guarantees confidentiality and the protection of the whistleblower. Any form of retaliation, whether labor-related or of any other nature, against any person who, in good faith, files a report, cooperates in an investigation, or refuses to participate in an illegal or unethical act, is strictly prohibited. The identity of the reporting individual shall be kept strictly confidential and will only be disclosed when legally required or indispensable for the investigation. Reports may be submitted anonymously through the designated channels.

The handling of reports shall be the responsibility of the Compliance Officer, who shall receive, document, investigate, and report findings to the Compliance Committee and the Shareholders' Assembly, as applicable. Any retaliation or attempted retaliation against a whistleblower shall be considered a serious offense and sanctioned in accordance with the Internal Work Regulations. The Company undertakes to thoroughly investigate all reports received, ensuring impartiality and due diligence throughout the process.

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### **15.10. POLICY ON SANCTIONS FOR NON-COMPLIANCE**

The Company ensures the effectiveness of the Business Transparency and Ethics Program (PTEE) and promotes a culture of compliance and accountability. Accordingly, any non-compliance shall be investigated and handled impartially and objectively, guaranteeing due process.

Sanctions applicable to internal employees shall be imposed in accordance with the Internal Work Regulations, the Colombian Substantive Labor Code, and applicable law. Such sanctions may vary in severity depending on the nature, seriousness, recurrence, and damage caused by the violation and may include warnings, suspensions, or even termination of the employment contract with just cause.

In the case of third parties, such as suppliers, contractors, and intermediaries, non-compliance with anti-corruption and transparency clauses set forth in contracts shall give rise to contractual sanctions and/or unilateral termination of the commercial relationship. The Company reserves the right to take legal action when the misconduct constitutes a criminal offense, reporting the facts to the competent authorities.

### **15.11. POLICY ON DEALINGS WITH PUBLIC ENTITIES AND PUBLIC OFFICIALS**

The Company strictly prohibits any form of corruption in its interactions with the public sector. Any employee, executive, contractor, or third party acting on behalf of the Company before government entities or public officials must comply with the rules and guidelines established in this Manual. This policy is based on the principle of acting at all times with transparency, integrity, and strict compliance with the law.

The offering, promise, or delivery of any type of benefit—whether money, gifts, valuables, or any other favor—to domestic or foreign public officials is strictly prohibited. This includes so-called “facilitation payments” intended to expedite routine procedures. Any payment to a public official must be duly documented, justified, and correspond to a legitimate and lawful service.

Interactions with public entities, including participation in tenders, bids, and the management of permits or procedures, must follow legal requirements and internal company procedures. A detailed and complete record of all communications and transactions with public entities must be maintained, ensuring traceability and accountability. Any situation that raises concerns regarding the integrity of a process must be immediately reported to the Compliance Officer.

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## 15.12. INTERNAL INVESTIGATION POLICY

Non-compliance with the PTEE entails sanctions, without prejudice to administrative, civil, and criminal liabilities provided by law and regulations concerning corruption and transnational bribery. This policy aims to establish internal mechanisms for investigating any breach of PTEE policies or applicable regulations, ensuring proportionality in all actions taken.

### 15.12.1. Internal Investigation Procedure

- **Initiation:** The process shall begin upon receipt of a report through the Ethics Line or upon identification of a red flag by the Compliance Officer.
- **Receipt and Analysis:** The Compliance Officer receives the report and conducts a preliminary assessment to determine the scope of the alleged misconduct.
- **Activation of the Compliance Committee:** If the report involves a Committee member, a new investigative team shall be appointed to ensure impartiality.
- **Evidence Collection:** Documentary and testimonial evidence shall be gathered, ensuring proper chain of custody.
- **Referral:** In cases involving employees, findings shall be referred to the Company's disciplinary authority, which, together with the Compliance Officer, shall conduct the process in accordance with the Internal Work Regulations. The alleged offender shall be formally notified and granted the opportunity to present a defense.
- **Evidence Analysis:** The Compliance Committee or investigative team evaluates the evidence and determines whether a violation of the PTEE has occurred.
- **Decision-Making:** For non-employee cases, the Compliance Committee shall determine the corresponding consequences.
- **Corrective Actions:** In addition to sanctions, corrective measures shall be identified, including:
  - Modification of internal procedures
  - Strengthening of controls
  - Targeted training

## 15.13. REMUNERATION AND COMMISSION PAYMENT POLICY

This policy establishes the mandatory controls applicable to all remunerations, commissions, and payments for services rendered by employees and contractors, both domestically and internationally, in order to

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guarantee transparency and traceability, and to prevent their use as mechanisms to conceal acts of bribery or corruption.

#### **15.13.2. General Principles and Documentation:**

All payments made to contractors must be set out in writing and must be strictly supported by the amounts stipulated in the corresponding Contract or Purchase Order.

Payments for any concept (remuneration, commissions, fees) must be duly supported by invoices or billing statements issued in accordance with the contractual terms.

The Company reserves the right to subject all such payments to specialized internal or external audits in order to verify the legality of the transactions, the absence of diversion of resources, and that such payments do not conceal improper payments to third parties.

#### **15.13.3. Payment Method and Traceability:**

All payments must be made exclusively through banking transactions that allow the tracing of the origin and destination of the funds.

Funds must be deposited solely into the bank account registered by the contractor during the onboarding process. No payments to third parties other than those directly involved in the contractual relationship shall be permitted.

Cash payments for these concepts are strictly prohibited.

#### **15.13.4. International Payments and Foreign Exchange Regime:**

Payments for services rendered abroad must be made exclusively through formal banking channels, ensuring the traceability of all transactions.

Compliance with the Colombian foreign exchange regime is mandatory, and payments must be processed through authorized financial institutions or through compensation accounts duly registered with the Central Bank (Banco de la República).

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#### **15.13.5. Transparency in Commissions:**

Where the parties agree on the recognition and payment of commissions, there must be no ambiguity as to their nature. The triggering event and payment structure must be clearly defined and must not give rise to ambiguous interpretations.

The foregoing seeks to prevent the expressly prohibited practice of making concealed or improper payments through commissions.

#### **15.13.6. Employee Responsibility:**

Remunerations and commissions that may be generated in favor of employees shall be strictly governed by the provisions set forth in the employment contract and the Company's internal regulations.

No employee shall comply with requests from contractors or third parties to make payments that contravene the provisions of this Business Transparency and Ethics Program. Such requests must be reported immediately to the Compliance Officer.

#### **15.13.7. Explicit Prohibitions in the Payment Process:**

Payments that may be interpreted as an attempt at bribery or an act of corruption, whether domestic or transnational, to any public official or third party are expressly prohibited.

Facilitation payments are strictly prohibited. This includes the offering or delivery of any amount of money or benefit with the purpose of expediting routine or necessary procedures. Such payments shall, without exception, be considered acts of corruption.

### **15.14. ANTI-CORRUPTION CLAUSES**

The Company undertakes to ensure that the execution of any contract entered into minimizes, to the greatest extent possible, the risk of the occurrence of acts of corruption or bribery.

For this purpose, all commercial, employment, and service contracts entered into by the Company with employees, contractors, suppliers, intermediaries, or any third party must mandatorily include the following provisions:

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The contract shall inform the counterparty of the existence of, and the obligation to comply with, all policies, procedures, and standards established in the Business Transparency and Ethics Program (PTEE).

The counterparty must formally declare that neither it nor its affiliates are or have been involved in acts of corruption or bribery.

The contract must grant the Company the authority to conduct audits, either directly or through specialized third parties, in order to verify strict compliance with the PTEE policies by the counterparty.

The inclusion of the Anti-Corruption Clause is primarily intended to protect the Company and to reserve to it an expeditious legal exit mechanism in the event that the counterparty breaches ethical principles. Proven violation or non-compliance with the Anti-Corruption Provisions established in the PTEE by the counterparty shall entitle the Company to unilaterally terminate the contract immediately, without any compensation in favor of the breaching party.

## **CONTROL AND SUPERVISION OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM**

The dynamic nature of business requires that the Business Transparency and Ethics Program (PTEE) be a system in constant evolution. It is mandatory to establish Monitoring and Evaluation mechanisms in order to continuously verify the effectiveness of internal controls and to mitigate exposure to new corruption typologies.

### **16.1. EVALUATION AND MONITORING OF THE PTEE:**

The Company ensures the continuous review, evaluation, and updating of the components of this Manual, in order to maintain its effectiveness and relevance in relation to the risks of corruption and transnational bribery.

The PTEE shall be subject to a periodic and comprehensive review, at least every two (2) years, or whenever circumstances so require. Updates shall be mandatory in the event of changes in legal regulations, modifications to the Company's business activities, identification of new risks, findings from internal or external audits, or lessons learned from past incidents.

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The evaluation of the program shall focus on measuring its effectiveness. This includes verifying whether controls are functioning as expected, whether procedures are known and applied by employees, and whether the Company's risk level remains within an acceptable range.

Continuous monitoring techniques shall be implemented to proactively identify potential vulnerabilities or failures. The updates and improvements resulting from these evaluations shall be reflected in the policies and procedures of the Manual, as well as in training and awareness programs, ensuring that all members of the organization are informed of the necessary changes.

#### **16.2. TRAINING AND DOCUMENTATION OF THE PTEE:**

The Company establishes training and awareness as essential strategies for managing the risk of Corruption and Transnational Bribery (C/ST), ensuring that all stakeholders understand the PTEE and its impact on operations.

These initiatives aim to ensure that all relevant parties know, understand, and apply the policies, procedures, and controls established in the PTEE; promote an organizational culture based on ethics, transparency, and the principle of legality; and train employees, especially those in critical areas, to identify, assess, and timely report C/ST risks.

The Compliance Officer shall be responsible for designing an annual training plan.

Type of training	Content	Minimum frequency	Who it is directed to
Orientation	Presentation of the Code of Ethics and the use of the reporting channel	At the beginning of the employment relationship	All new employees
Specialized orientation	Basic concepts of risk prevention, presentation of the Compliance Officer and the Transparency and Business Ethics Program	At the beginning of the employment relationship	Employees holding positions identified as high risk in the risk segmentation
Annual general	Review of the basic principles of the E&C Program and related policies	Annually	Employees holding positions identified as high risk in the risk segmentation
Specialized	In-depth training on Enhanced Due Diligence (EDD), Conflict of Interest Management, and controls in dealings with Government Entities	Annually or when regulatory changes occur	Strategic planning (Area Managers)
Risk-based training	Specific training on the detection of a compliance event or materialized risk	As needed	Personnel involved in the incident

All employees who receive general and specialized training must certify their attendance and pass an evaluation demonstrating their understanding of the topics covered.

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### 16.3. SUPERVISION AND CONTROL MECHANISMS

In order to ensure the continuous updating and control of the PTEE, the Company shall adopt the following supervision mechanisms, under the coordination of the Compliance Officer:

**Periodic verification of controls:** Control is exercised through internal and external audits focused on the highest-risk processes, which assess the adequacy and application of the controls defined in the risk matrix.

**Transactional monitoring:** Information generated through Due Diligence processes is used to maintain ongoing oversight of the risk profile of counterparties.

**Continuous feedback:** Qualitative information provided by employees and process leaders regarding the functionality of controls is collected and analyzed.

**Program updates:** The PTEE must be updated whenever monitoring results or audits identify deficiencies, significant changes in the risk environment, or, at a minimum, with the periodicity established by Senior Management.

## REPORTING AND CONSULTATION CHANNELS

### 17.1. INTERNAL MECHANISM:

The Company has made available to executives, employees, contractors, and partners the following electronic mailbox: [linea.etica@ceiba.com.co](mailto:linea.etica@ceiba.com.co)

Through this channel, stakeholders have the obligation to report any improper conduct that may constitute an Act of Corruption, Bribery, Fraud, Conflict of Interest, or any violation of the Code of Ethics or the PTEE.

This mailbox may also be used to submit inquiries related to the application of the PTEE, in order to obtain guidance in ethical decision-making.

Employees who use this confidential channel are protected against any form of retaliation, ensuring the application of the Non-Retaliation Policy established in this Manual. It is recommended to use this channel as the sole reporting mechanism to protect the confidentiality of the information.

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## 17.2. EXTERNAL MECHANISM:

Additionally, and in compliance with regulations on Transnational Bribery, the Superintendence of Companies has established an official channel through which any person may confidentially submit reports to the supervisory authority:

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

Or through the following Transparency Secretariat portal:

<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

## SUPPLEMENTARY COMMUNICATIONS PLAN

The Company shall implement a communications plan that incorporates topics related to the PTEE, in order to strengthen the risk culture within the organization. The Company shall inform the following stakeholders—particularly Clients, Shareholders, Suppliers, and Employees—about its corporate governance practices through the communication channels set forth below:

### 18.1. EMPLOYEES:

Employees of the Company must adopt a commitment to prevent the Company from being used to carry out activities related to corruption and/or transnational bribery, and must prioritize this commitment over their work/commercial and personal objectives.

The Company has established the following guidelines regarding communication with its employees:

Employees must receive annual training on topics aligned with the PTEE, coordinated by the Compliance Officer with the support of the Talent Strategy Manager, based on the parameters established in this Manual.

During the recruitment process for potential candidates, they shall be informed that the Company has a Business Transparency and Ethics Program and that they may be subject to analysis in this regard, through the established onboarding form.

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If any employee detects any activity related to corruption and/or transnational bribery in the course of their duties, they must immediately notify the Compliance Officer through the Ethics Line.

Through the Communications Department, emails shall be sent to all employees to inform them of changes or important updates related to the PTEE.

Within the employee communication plan, the following tools may be used:

- Internal communication memoranda
- Emails
- Internal intranet for employees
- Website: <https://www.ceiba.com.co/>
- Any other medium deemed appropriate by the Company

The frequency of such communications and the recipients thereof shall be determined by the Talent Strategy Manager, jointly with the Compliance Officer.

### **18.2. CLIENTS:**

As a corporate governance practice and a fundamental principle of the PTEE, the Company shall refrain from establishing or maintaining commercial relationships with clients who are directly or indirectly linked to acts of corruption, bribery, and/or illicit activities.

To ensure this commitment, the Company has established that knowledge and acceptance of PTEE policies are an essential requirement for initiating any commercial relationship. Accordingly, the PTEE is formally communicated to clients (current and prospective) during the Due Diligence process for Counterparty Due Diligence, through the inclusion of clauses and the completion of the onboarding form.

This practice ensures that the client is aware of and accepts the Company's practices in managing Corruption and Transnational Bribery risks, and that any violation of these rules constitutes grounds for termination of the contractual relationship.

### **18.3. SHAREHOLDERS:**

Transparency and effective communication with shareholders are fundamental principles of corporate governance. Accordingly, the Company undertakes to keep its shareholders informed about the existence,

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scope, and effective implementation of the Business Transparency and Ethics Program (PTEE), which prevents the materialization of corruption and transnational bribery risks, in accordance with Law 1778 of 2016.

This information shall be provided through the following formal channels:

**General Shareholders' Meeting:** Presentation of reports on the management and performance of the PTEE, including key risks and controls implemented.

**Official Communications:** Dissemination of relevant information regarding PTEE policies via email.

**In-Person Meetings:** Where necessary, specific meetings may be convened to address compliance matters affecting the Company's stability and reputation.

#### **18.4. SUPPLIERS:**

As an essential corporate governance practice and a fundamental principle of the PTEE, the Company adopts a zero-tolerance stance and refrains from establishing or maintaining business relationships with suppliers linked to acts of corruption, bribery, and/or illicit activities.

To ensure integrity within the supply chain, acceptance and knowledge of PTEE policies are essential requirements for onboarding. This notification is formalized during the Due Diligence process through the inclusion of a declaration of acceptance in the onboarding form.

By completing the form, the supplier is formally notified of the existence of the Manual, acknowledges that it will be subject to analysis by the Compliance Officer, and understands that any violation of transparency standards constitutes grounds for termination of the commercial relationship.

#### **ARCHIVING, RETENTION, AND TRANSLATION OF PTEE DOCUMENTATION**

The Company guarantees that all activities carried out under the PTEE shall be supported by documents and records that ensure the integrity, timeliness, reliability, and confidentiality of the information.

All documentation obtained from counterparties during Due Diligence must be properly recorded with date and time stamps to ensure traceability and evidence of the actions performed by the Company.

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The Company shall organize and retain all documents and records related to PTEE compliance for a minimum period of five (5) years, counted from the termination date of the contractual or legal relationship with the counterparty.

Additionally, the implementation of the PTEE fully complies with applicable data protection regulations, particularly Law 1581 of 2012 and Decree 1074 of 2015.

Finally, the Company shall be obligated to translate the PTEE and the necessary control documentation into the official languages of the countries where business or international transactions are conducted, or where operations are carried out through subsidiaries, branches, or contractors, when the primary language is not Spanish.

## **SANCTIONING REGIME**

Violation or non-compliance with the policies and provisions of the PTEE constitutes a serious offense and shall be treated under a zero-tolerance approach by the Company.

Internally, consequences for employees, managers, and shareholders shall be governed by the Internal Investigation procedure set forth in this Manual. Where applicable, sanctions established in the Internal Work Regulations and the Code of Ethics shall be applied, ranging from warnings to termination for just cause, without prejudice to any applicable legal actions.

Contractually, proven non-compliance with PTEE obligations or involvement in an Act of Corruption or Bribery by contractors, suppliers, or intermediaries shall result in the immediate unilateral termination of the commercial relationship, in accordance with the agreed Anti-Corruption Clauses, without entitlement to compensation.

Finally, it is the responsibility of the Company and its leadership to ensure that employees fully comply with the instructions issued and that any information related to a potential violation of the PTEE is immediately and mandatorily reported to the Compliance Officer.

## **EFFECTIVE DATE**

The Company's Business Transparency and Ethics Program (PTEE) shall enter into force upon approval by the Shareholders' Assembly.

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## ANNEXES

- Code of Ethics
- C/ST Risk Matrix
- Annual PTEE Training Plan
- Counterparty Segmentation Procedure
- Counterparty Onboarding / Update Forms
- Conflict of Interest Declaration Form
- Reporting Form for Acts of Corruption and Transnational Bribery
- Internal Report Form for Unusual and/or Suspicious Operations

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