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POLICY AGAINST BRIBERY AND CORRUPTION

CODE: SIGDEI-0785

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

In order to fulfill this commitment, the Company:

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

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

- **Gifts, Presents and Courtesies Policy:** They may not be used for illegitimate purposes or with the intention of obtaining undue advantages. The policies and instructions contained in documents SIGDEI-0826 Code of Conduct and SIGDEI-0814 Guidelines for Gifts, Presents and Courtesies.
- **Salary Policy:** Employees will be compensated for work performed in accordance with the terms of their employment contracts and in compliance with current legislation. This policy is outlined in document SIGDEI-0832, Salary Policy, which provides guidelines for a compensation scheme designed to attract, motivate, and retain the human talent necessary to achieve the Company's objectives.

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- **Employee Travel and Other Expense Reimbursement Policy:** The Company has a policy for reimbursing employee travel and other expenses. This policy establishes the process, requirements, approvals, and other steps to follow regarding expenses such as transportation, lodging, meals, and other costs incurred while traveling to perform work duties within or outside the country.

Additionally, the Company has document AV-001-2020, Procedures for Requesting Services from the Aviation Department, which contains the guidelines and procedures for requesting services such as domestic and international commercial flights and domestic and international hotel reservations.

- **Donations:** Guidelines and policies have been defined to ensure transparency and compliance with local anti-corruption and anti-bribery regulations, as well as the Foreign Corrupt Practices Act for the United States FCPA, for which we have document SIG - 6080 Donations.
- **Sponsorships:** Guidelines and policies have been defined to ensure transparency and compliance with local anti-corruption and anti-bribery regulations, as well as with the U.S. Foreign Corrupt Practices Act (FCPA), for which we have document SIG - 6184 Sponsorships.
- **Conflict of Interest:** In order to ensure proper management of potential conflicts of interest involving our employees, suppliers, and contractors, the Companies have the SIGDEI-0813 Conflict of Interest Policy document, which contains guidelines for the timely reporting of such circumstances, thereby maintaining transparency and compliance in our relationships with third parties.
- **Political Contributions:** The Company is a politically neutral organization. Therefore, it declares that it will not make any type of political contribution in an institutional manner to any campaign, party, movement or political, social or union organization. This prohibition is absolute and has no exceptions.

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

However, the Company respects the political or philosophical positions of its employees, who, based on those convictions, may make appropriate political contributions, provided they do not involve the Company or its corporate image.

- **Relationship with Public Entities:** The Company defines clear guidelines for the establishment of channels, authorized persons and topics to be discussed through the

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different associations to which the Company belongs, in order to present aspects that could contravene previously established regulatory principles and thus analyze the pros and cons of future draft laws.

- **Suppliers acting on behalf of the Company:** The suppliers acting on behalf of the company are the external lawyers when acting as proxies, who are committed to comply with this PTEE, its Policies and ethical values. In this sense, they will not engage in acts of corruption or bribery and will allow the Company to monitor and audit their actions in relation to the contracts signed or agreements established.
- **State Contracting:** The Company, in the event of contracting with the State, shall comply with local anti-bribery and anti-corruption policies and the U.S. Foreign Corrupt Practices Act FCPA.
- **Sustainability:** The Company works to generate a positive impact for Colombia and its people, ensuring that operations contribute to sustainable development and the well-being of employees and the communities in the area of influence, and to this end will comply with the provisions of document SIGDEI-0815 Sustainability Policy.
- **Financial integrity:** All our activities must be carried out within the framework of the law and with the highest ethical and professional standards, transparency and compliance with current regulations are essential. For this purpose, the following guidelines have been established:
 - a. The use of company influence, funds or assets for any unethical purpose is prohibited.
 - b. No fund or asset shall be maintained or established for any purpose without disclosure or registration.
 - c. No false or artificial entries will be made in the accounting books of the Company or any of its affiliates for any reason.
 - d. No payment shall be approved or made on behalf of the Company knowing that it will or could be used for any purpose other than its intended purpose.

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