


PTEE MANUAL	
COMPLIANCE MANAGEMENT PROCESS	Code: GCU-MA-002 Version: 05

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1. INTRODUCTION AND REGULATORY FRAMEWORK

Empresa Colombiana de Cementos S.A.S. is a company in the manufacturing sector, whose main corporate purpose consists of the production, packaging, transportation, distribution and commercialization of clinker and cement. Through Resolution 2629 of December 19, 2016, the Ministry of Commerce, Industry and Tourism declared the area where Empresa Colombiana de Cementos is located as a Special Permanent Free Trade Zone for Goods and Services.

For its part, Insumos y Agregados de Colombia S.A.S. is a company in the mining and commercial sector, whose main corporate purpose consists of the exploration, exploitation, transformation and commercialization of mineral substances, metallic and non-metallic that are used in the production of cement in Empresa Colombiana de Cementos S.A.S.


Concretos ALIÓN S.A.S. is a commercial company, whose main corporate purpose is the production, transportation, distribution and commercialization, directly or through third parties, of concrete, which consists of a mixture of hydraulic cement, fine aggregate, coarse aggregate and water, with or without additives. Concretos ALIÓN S.A.S. will use mainly for the production of concrete, the cement is produced by Empresa Colombiana de Cementos S.A.S.

Empresa Colombiana de Cementos S.A.S. and Insumos y Agregados de Colombia S.A.S. were incorporated in 2015, as a result of the alliance between the Spanish company Cementos Molins and the Colombian company Corona Industrial for the production and commercialization of cement and other inputs for the construction sector. Concretos ALIÓN S.A.S. was incorporated in the year 2021 by Insumos y Agregados de Colombia S.A.

Empresa Colombiana de Cementos S.A.S., Insumos y Agregados de Colombia S.A.S. and Concretos ALIÓN S.A.S. (hereinafter, the "Companies") through the adoption of this PTEE approved by the Board of Directors ratify their unrestricted commitment at all levels to ensure transparency, ethics and honesty in business beyond legal compliance, as ethics is one of the corporate values of the Companies and one of the behaviors expected by society. This is in line with the **Code of Ethics**.

Since their incorporation, the Companies have complied with the current regulations on CST risk prevention, by linking Empresa Colombiana de Cementos S.A.S. and Insumos y Agregados de Colombia S.A.S. during the first years of their incorporation to the compliance systems and policies issued by their controlling company, Corona Industrial S.A.S. and later, by adopting their own control system.

The Companies have prepared the PTEE following the parameters established in Chapter XIII of the Basic Legal Circular of the Superintendence of Corporations, as well as complying with the applicable Colombian regulations on C/ST Risk prevention. The Transparency and Business Ethics Program (hereinafter, the "PTEE") is established with the purpose of preventing acts of Corruption, Bribery and Transnational Bribery (C/ST), implementing mechanisms that facilitate prevention,

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detection, investigation, reporting, sanction and mitigation of actions and associated with C/ST Risk in the development of the operations in which the Companies are involved. The Companies have developed the PTEE, understood as a set of policies, procedures, guidelines and standards of conduct aimed at promoting ethics and transparency.

The concepts described in the PTEE are basic guidelines and rules of conduct that guide the performance and development of the Companies' operations. However, they do not limit the good performance, diligence and judgment of the people who execute them.

2. PURPOSE

To establish the PTEE of the Companies, which defines the policies, procedures, guidelines and standards of conduct that must be adopted for the prevention, detection and investigation of acts of Corruption, Bribery and Transnational Bribery that impact or may impact the national and international operations of the Companies.

All guidelines and controls established in this document are part of the PTEE and reflect the values of the Companies. Together with the **Code of Ethics**, they set the behavioral guidelines defined by the Companies and their Employees, as well as the stakeholders that adopt these provisions.

3. SCOPE

The PTEE is applicable to the Companies, as well as to their relations with Counterparties and to all Employees who intervene or act before third parties in their name and on their behalf, who will be understood to be bound by it.

4. RESPONSIBLE

The PTEE is prepared by the Compliance Officer in coordination with the Legal Representative of the Companies and approved by the Board of Directors.

The provisions of the PTEE may only be modified by a decision adopted by the Board of Directors of the Companies. Both the Compliance Officer and the Legal Representative of the Companies may propose updates to the PTEE.

5. DEFINITIONS

For the purposes of this document and the procedures it refers to, the following definitions are used, warning that as far as the conducts are concerned, they are limited to a broad description and do not limit in any way the conduct, crime, infraction or criminal type to which they may refer:

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Administrators: according to Colombian law, administrators are: the Legal Representative, the members of Boards or Boards of Directors, the liquidator, the factor and those who in accordance with the bylaws exercise or hold such functions.

Senior Management: are the natural or legal persons appointed in accordance with the bylaws or any other internal provision of the Companies and Colombian law, as the case may be, to manage and direct the Company.

Associates: are those natural or juridical persons who have made a contribution in money, work or other assets appreciable in money to a company in exchange for quotas, parts of interest, shares or any other form of participation contemplated by Colombian law. For the purposes of this document, they are shareholders and partners.

Governmental Authority: any state entity in Colombia, whether national, departmental or municipal, and any authority, superintendence, administrative department, regional corporation, tribunal or court, central bank, entities exercising executive, legislative or judicial powers or functions, as well as independent bodies and entities of the public power.


Conflict of Interest: situations in which activities, as well as personal and family interests, or those of friends and relatives, interfere or may interfere with the independence for decision making in the best interest of the Companies, in the omission of legal, contractual or moral obligations to which he/she is subject or for the exploitation of situations for his/her own benefit or for the benefit of a third party.

Counterparties: any natural or legal person with whom the Companies have commercial, business, contractual or legal ties of any kind. Among others, counterparties are Associates, clients, collaborators, contractors and suppliers of the Companies.

Corruption: is, according to paragraph 1 of article 59 of Law 2195 of 2022, the criminal conduct listed in the chapters of crimes against public administration, the environment, economic and social order, financing of terrorism and organized crime groups, administration of resources related to terrorist activities and organized crime, those enshrined in Law 1474 of 2011, 'electoral crimes or any punishable conduct related to public assets.

Due Diligence: is the process through which the Companies adopt measures for the knowledge of the Counterparty, its business, operations, products and the volume of its transactions.

Risk Factors: are the possible elements or causes generating the C/ST Risk.

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Control Lists: national and international databases that collect information, reports and background of individuals and legal entities, which may be linked to investigations, proceedings, convictions or sanctions related to ML/FT/FPADM or C/ST. These are used to verify counterparties as part of the controls established by the Companies.

Binding lists: are those lists of persons and entities associated with terrorist organizations that are binding for Colombia under Colombian law (Article 20 of Law 1121 of 2006) and pursuant to international law, including but not limited to the United Nations Security Council Resolutions - UN (1267 of 1999, 1373 of 2001, 1718 and 1737 of 2006, 1988 and 1989 of 2011, and 2178 of 2014 and all those that succeed, relate and complement them), terrorist lists of the United States of America (OFAC), list of the European Union of Terrorist Organizations and list of the European Union of Persons Listed as Terrorists.

Lobbying or lobbying: those activities carried out by individuals or legal entities to promote, defend or represent any particular interest and/or influence the decisions of the authorities.

C/ST Risk Matrix: instrument that allows the Companies to identify, individualize, segment, evaluate and control the C/ST Risk to which it could be exposed, according to the Risk Factors identified.

Compliance Officer: is the person appointed by the Companies to lead, manage and verify the adequate and timely compliance with the PTEE, without prejudice to his/her duties with respect to other functions assigned by the Companies.

Politically Exposed Persons or PEPs: are public servants of any nomenclature and job classification system of the national and territorial public administration, when they have under their direct responsibility or by delegation, the general direction, formulation of institutional policies and adoption of plans, programs and projects, direct management of goods, money or securities of the State. These may be through expenditure management, public contracting, management of investment projects, payments, liquidations, administration of movable and immovable property. It also includes Foreign PEPs and PEPs of International Organizations.

C/ST Risk: is the Risk of Corruption and/or the Risk of Transnational Bribery.

Corruption Risk: is the possibility that, by action or omission, the purposes of public administration are diverted or public assets are affected for private benefit.

Transnational Bribery Risk: is the possibility that a legal person directly or indirectly gives, offers or promises a Foreign Public Servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant performing, omitting or delaying any act related to his/her functions and in connection with an international business or transaction.

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Public Servant: is any person holding a legislative, administrative or judicial office or exercising a public function for a state, its political subdivisions or local authorities, or a foreign jurisdiction. Any official or agent of a public international organization shall also be considered a Public Servant.

Bribery: act by which a Counterparty offers, promises or grants an advantage with the intention of inducing the improper execution of a business or public or private function, particularly when such offer, promise or payment is considered dishonest, illegal or a breach of trust, for the benefit of the Companies or a third party. Likewise, Bribery is considered to be the act of requesting, agreeing, receiving or accepting an economic or other type of benefit from a Counterparty with the intention of performing an inappropriate function or activity that implies a dishonest, illegal act or a breach of trust.

Transnational Bribery: is the act by virtue of which a legal person, through its collaborators, Administrators, Associates, contractors or subordinate companies, gives, offers or promises to a foreign Public Servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for such Public Servant performing, omitting or delaying any act related to its functions and in connection with an international business or transaction.

6. GENERAL PRINCIPLES

The Companies declare that their corporate values include ethics as an overriding value, and therefore their relations with the various stakeholders are based not only on unrestricted compliance with the law, but also on a commitment to acting ethically, honestly and transparently. Therefore, the Companies and their Senior Management reject any illegal or unethical action, as well as do not tolerate the commission of acts of C/ST, or any other conduct that violates ethics and transparency.

In the event of suspicion or complaint of the commission of an act of C/ST within the Companies or by any of its Counterparties, regardless of the nature of the act or characteristics of those involved, the Company will proceed to investigate in such a way as to know the facts and take the legal, administrative or disciplinary actions that may be necessary, in accordance with the provisions of the law and other applicable regulations.

7. ELEMENTS OF THE PTEE

7.1 Design and approval:

The Companies have designed the PTEE under a risk approach and evaluation, welcoming the methodology **GCU-PR-002 - Risk Management Methodology LAFTFPADM - CST**, which aims to allow identifying the C/ST Risk factors, as well as the risks associated with.

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with it. For the purposes of the PTEE, the Companies shall define the C/ST Risk Factors in accordance with **GCU-PR-002 - Risk Management Methodology LAFTFPADM - CST**. The risk assessment is documented in the C/ST Risk Matrix.

On the other hand, the Companies carry out periodic evaluations of the C/ST risks to which they are exposed, in order to implement the controls and preventive and/or corrective measures necessary for their adequate and timely detection and management.

The PTEE, internal compliance policies and best practices applicable to the activities developed by the Companies, seek to manage or mitigate legal, reputational, operational, financial and other risks, including those related to C/ST.

7.2 Disclosure and Training

The Companies shall publish the PTEE and other documents adopted to prevent C/ST Risk in the policy portal and shall be available on the corporate website for consultation by all its Counterparties if required.

The Compliance Officer shall identify in the Companies the positions sensitive to the materialization of the C/ST Risk for which the Companies shall provide training to such Collaborators at least once a year. The Compliance Officer shall define the communications and training plan to sensitize the Employees that he/she considers should be aware of the PTEE. The aforementioned plan will be reviewed and updated according to the needs and particularities of the Companies.

7.3 Roles and responsibilities:

The Companies' collaborators, regardless of the position they hold, are responsible for Compliance with the PTEE. The main functions with respect to the PTEE of each of the corporate bodies and collaborators, without prejudice to the controls that they must implement in compliance with the functions that the Law, the bylaws and the policies of the Companies assign to them are:

7.3.1 Board of Directors:

- Promote a culture of "no tolerance" with acts of C/ST, both inside and outside the Companies;
- Define and approve the policies for the prevention and control of the C/ST Risk that will be part of this document, including the PTEE;
- Define the profile and designate the Compliance Officer;
- Assume a commitment aimed at the prevention of C/ST Risk, so that the Companies can conduct their business in an ethical, transparent and honest manner;
- Approve this document or any adjustments suggested by the Compliance Officer or the Legal Representative;
- Allocate the technical and human resources required to implement and maintain the PTEE in operation;

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- Order the pertinent actions against the Administrators and/or collaborators who have management and administrative functions in the Companies, when any of the above violates the provisions of the PTEE.
- Lead the appropriate communication and training strategies to ensure effective disclosure and knowledge of the PTEE to Collaborators, Associates, Contractors (in accordance with the Risk Factors and Risk Matrix) and other identified stakeholders.

7.3.2 Senior Management:

- Demonstrate leadership and commitment with respect to the PTEE;
- Promote a culture of "no tolerance" for acts of C/ST, both inside and outside the Companies;
- Always act with Due Diligence in any matter or decision related to acts of C/ST;
- Promote adequate communication to all Counterparties, to ensure effective disclosure of the policies set forth in the PTEE.

7.3.3 Legal Representative:

- Submit in coordination with the Compliance Officer to the Board of Directors the proposal of the PTEE, for its study, modification and approval;
- Ensure that the PTEE is articulated with the Compliance policies adopted by the Board of Directors;
- Provide effective, efficient and timely support to the Compliance Officer in the design, management, supervision and monitoring of the PTEE;
- To certify compliance with the PTEE to the Superintendence of Corporations, when required by the Superintendence;
- Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. The documentary supports shall be kept by the Compliance Officer in accordance with the provisions of Article 28 of Law 962 of 2005, or the rule that modifies or replaces it;
- Ensure that all policies related to PTEE are complied with and enforced;
- Ensure that no Counterparty making reports on facts that may be considered as acts of C/ST or acts that violate the policies, suffer any retaliation or discrimination whatsoever;
- Request in a timely manner from the Board of Directors the physical, technological, systems and human resources required for the Compliance Officer to be able to perform his/her work and fulfill his/her duties independently and autonomously.

7.3.4 Compliance Officer:

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The Board of Directors shall appoint a person to perform the role of Compliance Officer, according to the proposal made for such purpose by the Legal Representative and in accordance with the minimum requirements for the position set forth in the regulatory framework. The appointment shall be recorded in the minutes of said body.

Given that the Companies have a common business activity and are equally controlled and subordinated companies by the business group of which they are part, the same person shall be appointed as Compliance Officer for all the Companies.

7.3.4.1 Profile and requirements to be appointed as Compliance Officer:

The Compliance Officer shall:

- Have a professional degree;
- Have at least six (6) months of experience in positions related to the administration of the PTEE;
- Be knowledgeable in C/ST Risk management, have the ability to make decisions to manage C/ST Risk and have direct communication with, and report directly to, the Board of Directors for these purposes;
- Understand the ordinary course of business of the Companies;
- To have the support of a human and technical work team to adequately manage and control the C/ST Risk.

7.3.4.2 Inabilities and incompatibilities of the Compliance Officer:

May not be appointed as Compliance Officer who:

- Does not comply with the previously established profile;
- Is the principal or alternate Legal Representative of the Companies;
- Belongs to bodies such as the Statutory Auditor's Office or Internal Audit;
- Has disciplinary annotations in his or her résumé;
- Does not enjoy sufficient independence and decision-making capacity;
- Any other established by law.

7.3.4.3 Management of conflict of interest by the Compliance Officer:

When the Compliance Officer finds himself/herself in any situation of conflict of interest in the performance of his/her duties, he/she must comply with the guidelines established in the Companies' **Code of Ethics**.

7.3.4.4 Functions of the Compliance Officer:

The functions of the Compliance Officer are:

- To submit in coordination with the Legal Representative to the Board of Directors the proposal of the PTEE, for its study, modification and approval;
- To ensure that the PTEE is articulated with the Compliance Policies adopted by the Board of Directors;

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- Ensure effective, efficient and timely compliance with the PTEE;
- Present, at least once (1) a year, reports to the Board of Directors on the implementation, development and progress of the PTEE;
- Evaluate C/ST Risk management as established in the PTEE;
- Implement a C/ST Risk Matrix and update it according to the Companies' own needs, its Risk Factors, the materiality of C/ST Risk and according to the PTEE and compliance policies;
- Define, adopt and monitor actions and tools for the detection of C/ST Risk, in accordance with the PTEE and compliance policies to prevent C/ST Risk;
- Ensure the implementation of the Ethics Line to allow any person to report, confidentially and securely about non-compliance with the PTEE and possible suspicious activities related to C/ST;
- Verify the proper application of the non-retaliation and whistleblower protection policy that the Companies have established and, with respect to employees, the workplace harassment prevention policy in accordance with the law;
- Establish internal investigation procedures to detect non-compliance with the PTEE;
- Design, program and coordinate training plans to promote and consolidate the formation of a culture regarding the importance of compliance with the PTEE and the prevention and control of C/ST Risk;
- Verify compliance with the Due Diligence procedures applicable to the Companies;
- Ensure the proper filing of documentary supports and other information related to the management and prevention of C/ST Risk;
- Design the methodology for classification, identification, measurement and control of the C/ST Risk that will be part of the PTEE;
- To evaluate compliance with the PTEE and the C/ST Risk to which the Companies are exposed;
- Implement and develop the processes through which the policies approved for the implementation of the PTEE will be put into practice;
- Advise and guide people within the Companies in the management of the C/ST Risk;
- Promote the adoption of corrective actions and updates to the PTEE, at least once every two (2) years.
- Receive and analyze internal reports related to potential acts of C/ST;
- Order the initiation of internal investigation procedures when there is suspicion that a violation of the laws concerning C/ST has been committed;
- Informing Senior Management of any violations committed by any employee with respect to the PTEE;
- Evaluate the reports submitted by the Internal Audit, the Statutory Auditor or External Audit, as the case may be, and adopt Reasonable Actions to address the deficiencies reported.

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7.3.4.5 Certification and registration of the Compliance Officer before the Superintendence of Corporations:

Within fifteen (15) working days following the appointment of the Compliance Officer, the Companies shall certify before the Delegation of Economic and Corporate Affairs of the Superintendence of Corporations the appointment of the Compliance Officer and its data (name, identification number, e-mail and telephone number) and shall attach a copy of the extract of the minutes of the Board of Directors in which the corresponding appointment is recorded.

In case of non-compliance, the corresponding disciplinary sanctions will be applied and provided for in the Internal Work Regulations.

7.3.5 Internal Audit:

- Include within its annual schedule, the evaluation of effectiveness and compliance with the PTEE.

7.3.6 Statutory Auditor's Office:

- Pay special attention to alerts that may give rise to suspicion of an act related to a possible act of C/ST.
- Verify the effectiveness of the PTEE through the consistency of accounting records.

7.3.7 Collaborators, Administrators and Associates:

All Collaborators, Administrators and Associates of the Companies are obliged to comply with the policies contained in the PTEE, for which they shall:

- Observe the principles, values and standards of conduct established by the Companies.
- Assume at all times a transparent attitude towards the other Counterparties.
- Show a behavior in accordance with the law in the development of their work.
- To reject and not encourage any acts of C/ST with all the Counterparties with whom they interact.
- To behave ethically and transparently in the management of the Companies' human, financial and technological resources.
- Comply with the internal regulations of the Companies established for contracting and for the acquisition of goods and services.
- Inform the Compliance Officer, or through the ethics line, when he/she becomes aware of acts of C/ST.
- Attend training activities for which he/she is selected.

7.3.8 Counterparties:

To be familiar with the Companies' PTEE which is available for consultation on the Companies' corporate website and to refrain from actions that go against the PTEE.

8. ETHICS LINE

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The Companies have different means to facilitate the reporting of situations related to potential acts of C/ST, which are included in the **Code of Ethics**. These channels are freely accessible to the public, allowing the Counterparties the possibility to report confidentially and anonymously any possible irregularity in the compliance with the PTEE, as well as any possible C/ST conduct. All reports are subject to the Non-Retaliation Policy established in this PTEE.

Among the mechanisms provided by the Companies is the Ethics Line, where employees and stakeholders in general can report complaints related to unethical conduct, conflicts of interest, fraud practices, C/ST, illegal activities and non-compliance with the law or the **Code of Ethics**, policies or procedures of the Companies. The channel to access the Ethics Line, where you can make reports, is the following e-mail address lineaetica@alion.com.co

The Companies will not retaliate in any way against any Counterparty who reports potential unethical acts, including C/ST, nor approve any third party to do so.

The Companies in its firm commitment to prevent C/ST, urges its Counterparties to make use of the following reporting channels provided by the Superintendence of Corporations and the Presidency of the Republic of Colombia, to report any act of C/ST of which they are aware:


- Transnational Bribery Whistleblower Channel of the Superintendence of Corporations:
https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-International.aspx
- Corruption Reporting Channel of the Transparency Secretariat:
<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

9. PTEE POLICIES

9.1 Policy on prevention of C/ST acts and non-tolerance of such crimes:

The Companies are committed to the prevention of any act of C/ST (public or private), therefore any type of contractual or commercial relationship developed by the Companies must be adjusted to the highest ethical standards and based on the values enshrined in the Companies' **Code of Ethics**.

The Companies have a policy of not tolerating any conduct related to C/ST, no matter how minor (whether public or private). The Companies do not consider that there is any justification for non-compliance with ethical values and duties that the Public Servants promised to comply with in the performance of their duties, therefore the Companies do not allow facilitation payments to obtain advantages, influence a decision or speed up a procedure, even in the event that the Public Servants do not comply with their duties.

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advantages, influence a decision or accelerate a procedure, even in the event that the decision represents a legitimate interest or right of the Companies.

With the adoption and disclosure of the PTEE, the Companies and their managers declare and express to all their Counterparties that they do not tolerate or admit any type of act, operation or business link made through acts of C/ST.

9.2 Policy of collaboration with the state:

The Companies shall cooperate effectively with the Governmental Authorities with respect to investigations carried out by them in relation to acts of C/ST and, in general, any illegal act concerning the Companies or Counterparties.

All procedures carried out by the Companies before Governmental Authorities must strictly adhere to the procedures and legal provisions that govern them.

9.3 Public Servant Relations Policy:

The Companies firmly believe that any contact or interaction by its collaborators and/or contractors with Public Servants (whether national or foreign) must be done with transparency, and integrity and in compliance with the principles and standards defined in the **Code of Ethics**.

9.4 Non-Retaliation Policy and Whistleblower Protection:

The Companies will in no case retaliate or exercise acts of discrimination against anyone for reporting potential acts of C/ST, the Companies will not tolerate that others involved do so.

In accordance with the principles and standards defined in the **Code of Ethics**, reports through the Ethics Line may be anonymous or not, ensuring the protection of whistleblowers. The Ethics Committee will take the measures required in each case in order to clarify the reports received.

Likewise, the Companies undertake that in no case and under no circumstances will there be reprisals of any nature because of the information provided.

9.5 Policy regarding the giving and/or offering of gifts and/or hospitality:

In accordance with the guidelines established in the Companies' **Code of Ethics**, employees may accept symbolic gifts and public acknowledgements of their performance on behalf of the Companies, such as promotional or marketing material that are modest and of reasonable economic value.

- It is forbidden to give, offer or promise any type of gift or attention to national or foreign public officials and/or their relatives in the performance of their duties. Nor may gifts or courtesies be received from such persons.

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- It is forbidden to accept or give courtesies of any kind that compromise or give the appearance of compromising the decision process of any current or future negotiation.
- It is prohibited to condition or seek favor in a negotiation in exchange for any gift, attention or courtesy.

The above provisions related to giving, offering or promising are applicable regardless of whether the employee performs these acts with his or her own resources.

9.6 Policy regarding compensation and payment of commissions to employees:

The Companies shall compensate their collaborators in accordance with the compensation policies established by the Human Management Department, which include guidelines for the payment of commissions to collaborators for meeting goals. The Companies will not pay commissions to employees that are not provided for in such policies.

9.7 Policy regarding compensation and payment of commissions to contractors:

For all purposes it shall be understood that the value of the services agreed with the contractors, remunerate the effective provision of the contracted good or service. In no case shall the remuneration for the contracted good or service be used to conceal facilitation payments or payments that constitute acts of C/ST. In the event that the Companies contract with third parties for the provision of services related to proceedings before Governmental Authorities, the payment must be agreed in advance according to market conditions.

9.8 Food, lodging and travel expenses policy:

Expenses related to food, lodging and travel of Employees and Contractors shall be made in accordance with the provisions of the **Code of Ethics** and **PO-FIN-004 - Travel and Lodging Expenses Policy** established by the Companies.

Expenses related to food, lodging and travel paid by third parties to employees of the Companies that are necessary within the framework of a contractual relationship must be agreed in advance and in accordance with the conditions of the specific market. In any case, the payment of these items may not be used to obtain an undue commercial advantage or to corruptly and illegitimately influence the way a person acts or makes decisions. On the contrary, these expenses must always be linked to a legitimate business purpose.

9.9 Entertainment-related expenses policy:

In line with the Gifts and/or Entertainment Policy, it is prohibited to give, offer or promise entertainment-related entertainment to public officials or third parties, as well as to receive it. When the Companies offers entertainment activities to its Employees, such activities shall be limited to them and their families.

9.10 Policy regarding political contributions:

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The Companies support democracy and respect the political and administrative structure of the country, as well as its authorities. The Companies' participation in activities that may be categorized as political shall be subject to the provisions of the **Code of Ethics**.

The Companies recognize the right of their employees to participate in political matters in their personal capacity, taking into account the guidelines of the **Code of Ethics**.

9.11 Policy regarding donations and sponsorships:

According to the guidelines established in the **Code of Ethics**, the Companies must take the necessary measures to ensure that their donations and sponsorships are not used as an excuse for the commission of acts of C/ST. Donations and sponsorships made by the Companies must be transparent, be clearly reflected in the accounting books and comply with applicable laws.

Donations will only be made in accordance with the guidelines of **PO-GEN-008 - Donations Policy** and after having been subject to a Due Diligence, knowing who is the recipient of the donation and the final beneficiary of the donation.

9.12 Policy on handling of payments and accounting records:

The Companies have different internal policies that define the guidelines so that expenses and investments (national or international) are made under reasonable limits according to levels of attribution, segregation of functions and documentary supports, which contribute to the prevention of C/ST Risk.

The Companies, among others, take into account the following considerations:

- All financial transactions must be identified in detail and recorded appropriately and clearly in the accounting books;
- The accounting books must be available for inspection by the Legal Representative, the Board of Directors, the General Assembly of Shareholders, the internal auditors, the Statutory Auditor and the Governmental Control Bodies, as applicable;
- Employees and third parties may not make or authorize payments without the relevant documents, invoices and/or receipts that fully and accurately describe the type, purpose of the payment and the beneficiary of the payment;
- Maintain accounting records and relevant documents for the term defined by law;
- All legal provisions and all national tax regulations must be complied with.

9.13 Policy regarding the handling of cash and petty cash:

The Companies do not make payments or receive cash. The handling of petty cash resources is exempted from this provision. With respect to the handling of petty cash, the Companies shall

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Companies shall always keep a detailed accounting record of the handling, destination and use of petty cash resources, in accordance with Company policies.

Payments to suppliers, other than petty cash, shall be made only through the financial system and directly to the person who provided the supply or service.

9.14 Policy regarding conflict of interest:

Conflicts of interest that arise in the relationship of the Companies shall be regulated in accordance with the provisions of the **Code of Ethics**.

9.15 Policy regarding counterparties:

The Companies shall, with respect to all its Counterparties and as far as legally possible:

- Inform them of the policies related to the PTEE and communicate to them that all activities carried out on the Companies' own behalf must comply with the same;
- Do not use them as a conduit to commit any act of C/ST;
- Engage them only to the extent necessary for the normal conduct of the Companies' business;
- Refrain from making facilitation payments to Public Servants, both in Colombia and abroad;
- Establish clauses to be included in the forms and/or contracts to be signed by the Counterparties, in order to: (i) carry out the Due Diligence processes; and (ii) take actions in relation to the initiation or continuity of contractual or commercial relationships in accordance with the guidelines defined by the Companies, allowing the Companies to unilaterally terminate the contractual or commercial relationship, when the Counterparty engages in conduct contrary to the PTEE and its policies;
- To take all necessary measures and Due Diligence, to know the potential Counterparties before making or having any type of contractual or commercial relationship with them;
- Refrain from initiating, carrying out, having or maintaining any type of contractual or commercial relationship with a Counterparty or potential Counterparty, if based on the measures adopted and the Due Diligence process of the Companies, it is concluded that this Counterparty or potential Counterparty and/or any of its Administrators and/or parents and/or subsidiaries and/or affiliates, has been convicted for having incurred or participated in practices, acts, omissions or crimes related to C/ST.

9.16 Policy regarding lobbying activities:

In accordance with the provisions of the **Code of Ethics**, the Companies agree to carry out Lobby activities for matters of public interest, public policy and/or through aggregations that result in high impact for the development of the operations of the Companies.

In any case, these activities must be carried out on the basis of the values of transparency, honesty, integrity and strict respect for the law. Therefore, it must not be used for corrupt or illegal

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for corrupt or illegal purposes, nor to inappropriately influence any decision that represents an advantage for the Companies.

9.17 Policy on duties for employees exposed to C/ST Risk:

Employees who are exposed to C/ST Risk, must give special compliance to the following duties:

- To comply with the controls and policies for the prevention and mitigation of C/ST Risk established in the PTEE;
- Report to the Compliance Officer when they become aware of a situation, operation or unusual behavior that comes to their attention and may be related to acts of C/ST;
- Not to accept proposals from third parties for the performance of acts associated with C/ST, within the framework of the operations and business of the Companies;
- To attend the trainings on the PTEE and its policies, scheduled by the Compliance Officer; and
- Strictly comply with this PTEE, as applicable.

10. STAGES OF THE PTEE

The objective of the PTEE is to implement measures based on a risk approach to prevent, control, manage and monitor the C/ST risk and the consequences of its materialization. The PTEE contemplates the stages described below.

10.1 Identification of C/ST Risk and C/ST Risk Factors:

The Companies develop the PTEE under a risk approach, taking into account the methodology **GCU-PR-002 - Risk Management Methodology LAFTFPADM - CST**, which allows identifying the C/ST Risk factors, as well as the risks associated with it. For the purposes of the PTEE, the Companies may consider as C/ST Risk Factors, among others: Jurisdiction, Economic Sector, Product/Service and Counterparty.

10.2 Measurement, evaluation, control and monitoring of C/ST Risk:

The Companies shall measure, evaluate, control and monitor the C/ST Risk based on the **GCU-PR-002 - LAFTFPADM - CST Risk Management Methodology**, which is part of the PTEE.

10.3 C/ST Risk Matrix:

The Companies have adopted a C/ST Risk Matrix prepared in accordance with **GCU-002 - Risk management methodology LAFTFPADM - CST**.

11. PROCEDURES FOR THE DETECTION OF POTENTIAL C/ST RISK ACTS

11.1 Due Diligence Procedures:

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Companies shall adopt reasonable measures for the due diligence procedures set forth in this document in order to have mechanisms to prevent and mitigate risks of Corruption and Transnational Bribery.

11.2 Binding Process

Prior to (i) entering into a verbal or written contract; (ii) issuing or accepting a first purchase order; or (iii) any business or employment relationship.

(iii) entering into any business or employment relationship, Companies shall request at least the information and documents and comply with the procedures described in this document. The information received from each Counterparty shall be verified, without exception, prior to binding. By linking, it is understood that the Counterparty is registered in the database (masters) of clients, suppliers or collaborators.

The receipt and validation of the information shall be recorded in the Companies' files, which shall be stored as defined in the internal procedures.

At least the information to be requested either in writing, by e-mail, online platform or any other suitable mechanism for such purpose, shall be as described below.

11.2.1 If it is a legal entity, consortium, temporary union or autonomous patrimony:

- Name, number and type of identification
- Address, city and country of domicile
- Names, number, type of identification and country of domicile of the legal representatives.
- Ownership structure of the Counterparty, i.e. its partners, shareholders or members
- Name, number and type of identification and country of domicile of the Beneficial Owners who directly or indirectly own more than 5% of the legal entity, or exercise control over the legal entity, in the terms of article 261 of the Code of Commerce.
- Name, number, type of identification and position of the contact person.
- Name, number, type of identification of members of the board of directors
- Purpose of the contractual or commercial relationship
- Economic activity

Additionally, if it is an autonomous patrimony:

- Name of the trustee
- Name, number and type of identification of the trustors
- Name, number and type of identification of the beneficiaries with more than 5% participation of the legal entity.
- If the trustees or beneficiaries are a legal entity, the same information requested above.

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Additionally, if it is a consortium or temporary union:

- Name, number and type of identification of the third parties forming the consortium.
- If the third parties that make up the consortium are legal entities, the same information of numeral 11.2.1 shall be requested.

11.2.2 If it is a natural person:

- Name, number, type of identification and nationality.
- Address, city and country of domicile
- Economic activity
- Purpose of the relationship with the Counterparty

11.3 Mergers, acquisitions, potential shareholders and partners of the companies or new joint venture projects joint venture projects:

In addition to the information established in numeral 11.2.1 and 11.2.2, the Companies through its Legal and Compliance area may establish for each case the additional information to be requested from these Counterparties.

11.3 Verification in Control Lists:

The Companies have and maintain in force a service that allows consulting the Counterparties in Control Lists and search engines that include at least those required by the current regulatory framework, among which the Binding Lists for Colombia and lists of national and foreign PEPs are contemplated.

If at the time of verification it is detected that a Counterparty presents coincidences or novelties in Control Lists or Binding Lists, these shall be attended in accordance with the stipulations of **GCU-IN-001-Guidelines for attention to warning signals**.

The Companies shall periodically consult their counterparts in the Control Lists and Binding Lists, this shall be done in massive verifications carried out at least every six months.

11.4.1 Politically Exposed Persons (PEP), whether national, foreign or from International Organizations:

The person responsible for the linking process shall inform the Compliance Officer in writing, attaching all the documents of the linking process, when from the information provided by the Counterparty when filling out the linking form or consulting the Control Lists,

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it is detected that the Counterparty, its Administrators, Beneficial Owners, Associates, members of boards or natural and legal persons within its ownership structure, are found to comply with the conditions to be classified as PEP.

In this case, the Companies shall require the Counterparty to fill out the PEP knowledge extension form, which shall contain, among others, names, identification number, address, country, department, municipality, e-mail, fixed and/or mobile telephone number and the position held or held in the past, the start and end date of the position, if it directly handles goods, money or securities of the State and if it has any inability, incompatibility or conflict of interest to contract with the Companies, and shall also request the name and identification number of its family members.

The Compliance Officer will be in charge of analyzing the information and giving the concept on the linkage or continuation of the contractual or commercial relationship to the General Management and/or legal representative, who will be ultimately responsible for approving or rejecting the linkage or continuation of the relationship with the counterparty.

Without prejudice to the provisions of the Code of Ethics and the GCU-MA-002 - **PTEE Manual**, the operations or contractual, commercial or legal relationships that the Companies carry out with PEPs acting on behalf of state entities in administrative proceedings related to these shall not be subject to additional controls.

11.4.2 Counterparties in non-cooperating countries and high-risk jurisdictions:

Non-cooperative countries and high-risk jurisdictions shall be understood as those defined in the FATF lists or those that the Compliance Officer recommends to include based on national and foreign developments regarding ML/TF/TFTPF.

When from the information provided by the Counterparty in the completion of the linking form or from the consultation in Control Lists, the person responsible for the linking process identifies that the Counterparty, whether natural or legal person, is located in non-cooperating countries or high-risk jurisdictions, shall follow the guidelines set forth in **GCU-IN- 001 Guidelines for attention to warning signals**, informing the Compliance Officer who will be in charge of analyzing the information and giving the concept on the linkage or continuation of the contractual or commercial relationship to the General Management and/or legal representative, who will be ultimately responsible for approving or rejecting the linkage or continuation of the relationship with the counterparty.

11.4.3 Company employees:

The Integral Human Resources Management Department will carry out security studies within the employee selection process, following the guidelines established by the same.

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11.5 Documents that the Companies must request

11.5.1 For all Counterparties:

Companies shall request the following documents from all Counterparties, as applicable:

- Copy of the identity document or Certificate of existence and legal representation of the Counterparty or its equivalent.
- RUT or its equivalent
- Copy of the identification document of the legal representatives
- Form for knowledge of the Counterparty, as applicable.

In the processes of linking customers and/or suppliers for which it is not possible to obtain the shareholding certification that allows identifying the natural persons in the ownership structure or the beneficial owners of a Counterparty, the application shall be made to the DIAN for proof of the Single Registry of Beneficial Owners RUB and the certification of implementation of the SAGRILIFT and PTEE compliance programs, as appropriate and if applicable. In any case, the person responsible for the linking process shall document the management and the result of this in such a way that the corresponding support is available; for which the Compliance Officer shall analyze the risk of linking the Counterparty and shall send its concept in writing to the General Management and/or legal representative who shall be in charge of authorizing or not the linking. The Companies shall include in the internal information the legal representatives of the Counterparty as beneficial owners, following the provisions of Chapter X of the Basic Legal Circular issued by the Superintendence of Companies.

11.5.2 PEP, Counterparties in non-cooperating countries, high risk jurisdictions or with overlapping lists:

For the Counterparties that have relations with PEPs, are located in non-cooperating countries, high-risk jurisdictions or have overlapping in the verification process, as established in paragraphs 5.2.1 and 5.2.2 of this manual, the Companies shall adopt Reasonable Measures of Enhanced Due Diligence, for which additional information shall be requested, such as, for example:

- Certificates of existence and legal representation, or its equivalent as the case may be, of the legal entities in the ownership structure;
- PEP knowledge form (if applicable);
- Information on the countries in which the Counterparty has operations or performs its economic activities (if applicable); or

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- Others determined by the Legal and Compliance area, which allow determining the level of risk generated by the Counterparty for the Companies.

It must be ensured that for the Counterparties indicated in this section the information on Beneficial Owners is available. If the Counterparty does not provide the additional information required, the Companies will review the measures to be taken in the specific case, including refraining from initiating the contractual or commercial relationship.

11.6 Approval of the linking of Counterparties:

For cases in which it is determined that the Counterparty has a relationship with a PEP, is located in non-cooperating countries or high-risk jurisdictions, as established in subparagraphs 5.2.1 and 5.2.2 of this manual, the General Management and/or legal representative shall be in charge of evaluating and approving the linkage or continuation of the relationship with the Counterparty. The above, taking into account the opinion of the Compliance Officer. If the Counterparty does not provide the additional information required, the Companies shall refrain from initiating or continuing the corresponding contractual or commercial relationship.

11.6.1 Exceptions in the binding process:

Exceptionally, the Companies may authorize the linking of a Counterparty under the partial compliance of the documentary requirements necessary for the linking. The above, when it is a relationship with a state entity necessary for compliance with legal and/or regulatory obligations. In addition, linkages may be authorized prior to completing the complete documentary collection process as long as a commitment is established with the Counterparty in which it is agreed to complete the linkage process within the following thirty (30) days at the latest. The person responsible for the linking process shall inform the Compliance Officer by means of an e-mail the justification for not being able to comply with all the requirements established in this Manual. These exceptions may be made when:

- They are essential Counterparties for the development of the operations;
- Verification has been made in the Control Lists, at least with the name and identification of the Counterparty to be linked and its legal representative, without any coincidences or novelties; and
- The approval of the General Management and/or legal representative, after review of the case by the Compliance Officer.

If the Counterparty has not complied with the agreement by the deadline agreed to finalize the linking process, the blocking shall be requested to the Counterparty in order to prevent the execution of transactions with the Counterparty until such commitment is complied with.

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On the other hand, the General Management and/or legal representative may authorize the temporary linking of Counterparties in commercial or marketing events, postponing the verification process, since they are considered counter sales in which it is not possible to obtain the information related to numeral 5.1 of this manual, since they are carried out in the commercial or marketing event. In this case, prior to the execution of the event, the person responsible for the event must inform the Compliance Officer in writing of the purpose of the commercial or marketing event, whereupon the Compliance Officer will send his or her concept and pertinent recommendations to the General Management and/or legal representative, who will be in charge of granting approval.

Once the commercial or marketing event has been completed and the legal obligations of the Companies regarding the delivery of the product and/or service have been fulfilled, the related Counterparties shall be disqualified for future sales and may only be qualified once they comply with the linking process contained in this Manual.

If at the time of verification it is identified that a Counterparty presents coincidences or novelties, these shall be attended according to the stipulations in **GCU-IN-001 Guidelines for attention to warning signals**, evaluating if such findings regarding the counterparties may materialize the C/ST Risk in the development of the activities with the Companies.

11.4 Processes of mergers, acquisitions, potential shareholders and business partners or new joint venture projects:

In addition to the information established in the **GCU-MA-001 - SAGRILAF T Manual**, the Companies through their Legal and Compliance area shall establish for each case the additional information to be requested from these Counterparties.

11.5 Warning signs:

Warning signals are situations, events or transactions that are outside the normal course of business of the Companies and their Counterparties, therefore, they require further analysis due to the fact that from them the possible existence of C/ST Risk for the Companies could be inferred. In the event that an employee detects a warning sign, he/she should immediately notify this situation through the Ethics Line (lineaetica@alion.com.co) or to the Compliance Officer.

11.6 Internal Reporting:

All Counterparties are required to report to the Companies' Compliance Officer or through the channels provided by the Companies, immediately they become aware of (i) a possible act of C/ST, internal or external, related to the Companies, (ii) any activity or indication of activity that has a suspicious nature and is related to the Companies, or (iii) any activity or indication of activity that constitutes a violation of the national and international regulations in force or the PTEE and is related to the Companies.

11.7 Anti-corruption clauses in the Companies' contracts

The Companies, in the execution of the contracts they sign, shall limit the risk that acts of C/ST may occur, or that the Counterparties may carry out such acts, by including in their contracts, clauses that protect the Companies and the Counterparties from the risk that such acts may occur, by including in their contracts, clauses that protect the Companies and the Counterparties from the risk that such acts may occur.

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The Companies, in the execution of the contracts they sign, will limit the risk that acts of C/ST occur, or that the Counterparties carry out such acts, by including in their contracts, clauses that protect the Companies, and allow them to evaluate the contractual relationship, including, if appropriate, the unilateral termination of the contractual or commercial relationship, when the Counterparty incurs in conduct related to any act of C/ST or those established by the Companies in the PTEE and its policies.

11.8 Procedure for filing and preservation of information:

The Companies shall ensure the custody and storage of the documents that support compliance with the PTEE, which shall be kept in accordance with the provisions of Article 28 of Law 962 of 2005 and other regulations that add, modify or replace them.

All documents related to the PTEE shall be kept in accordance with the provisions of Article 28 of Law 962 of 2005 and other regulations that add, modify or replace them.

The Companies' policies related to confidentiality of information, information security and protection of personal data must be complied with.

11.9 Translation PTEE:

The Companies state for the record that their main activities and provision of goods and services are carried out in Colombia, as well as the main supply of their raw materials; however, in order to facilitate the understanding of counterparties with respect to international transactions, the PTEE is available in English.

12. MONITORING PROCEDURES

Monitoring allows to exercise control and vigilance with respect to the risk profile of the Companies and to be in a position to detect possible acts of C/ST Risk. The Companies have established the following monitoring procedures in order to evaluate the correct functioning of the PTEE:

12.1 Compliance with regulatory requirements:

The Compliance Officer shall perform a comparative analysis of the current regulations versus the PTEE implemented in the Companies and its different components, in order to determine the gaps that are present in the Companies that must be addressed and the action plan to close such gaps. This shall be done at least annually or whenever regulatory changes occur.

12.2 Compliance and effectiveness of the PTEE:

The Compliance Officer will conduct periodic monitoring with the objective of verifying compliance with the PTEE. Different techniques will be used for monitoring, such as, for example (an illustrative and non-exhaustive list): interviews with collaborators that execute the controls, questionnaires or checklists, and analysis of documentary supports, among others. These reviews may be supported by the Audit and Statutory Audit area.

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The monitoring must be documented, which will be the basis for the preparation of the reports required by the competent authorities and the obligations established in the regulatory framework. Likewise, for the implementation of the action plans where applicable.

12.2.1 Mass verifications:

Through the tool established by the Companies for the consultation of Control Lists and Restricted Lists, the Administrative Services Management of the USC will carry out the process of periodic mass verification at least every six months to the Counterparties (customers and suppliers) that are active.

On the other hand, the Human Resources area, through its suppliers (USC), will carry out a massive verification every six months to all the collaborators linked to the Companies.

12.2.2 Updating of Due Diligence:

At least every two (2) years, as far as possible, the Due Diligence knowledge processes of Counterparties shall be updated. This process shall be carried out for the Counterparties, their legal representatives, members of the Board of Directors or Beneficial Owners, as well as for the Associates and Administrators of the Companies, as defined by the Compliance Officer.

Counterparties (customers and suppliers) with which no transactions have been carried out in the last two (2) years shall be inactivated; to reactivate a Counterparty, the Due Diligence procedures described in this Manual shall be carried out.


12.2.3 Reviews by the Compliance Officer:

At least semi-annually, the Compliance Officer shall perform validations of the counterparty linkage processes (customers, suppliers and employees), for which purpose he/she shall select a sample of at least 5 linkage processes. Within the revisions, it will be analyzed that the minimum requirements defined in this document are being complied with, among which are:

- Duly completed engagement form;
- Legal documents of the counterpart;
- Consultations prior to the linkage in Control Lists and Binding Lists.

12.3 Evaluation of the C/ST Risk and compliance with the integrity of the controls: Annually the Compliance Officer will monitor the C/ST Risk matrix and the controls established therein, this will be done under the approach and methodology defined in the document **GCU-PR-002 - Risk Management Methodology LAFTFPADM - CST**.

13. SANCTIONING REGIME

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The non-compliance by the Employees to the provisions contained in the PTEE, as well as the omission of the controls established to manage and mitigate the C/ST Risk, will have the corresponding disciplinary sanctions and provided for in the Internal Work Regulations.

With respect to the other Counterparties, any non-compliance with the provisions contained in this document and in the PTEE, as well as the omission of the controls established to manage and mitigate the C/ST Risk, is considered as a sufficient reason to terminate the contractual, commercial or legal relationship.

The Counterparties undertake to adequately manage the information they become aware of in cases of C/ST and for this purpose they shall comply with the information security and personal data processing policies of the Companies.

14. APPROVAL, UPDATE AND/OR MODIFICATION OF THE PTEE


The PTEE will be subject to updates and/or modifications whenever:

- There are changes in the activity of the Companies that alter or may alter the degree of C/ST Risk;
- When the Management of the Companies or the Compliance Officer deems it necessary to comply with the commitment to act ethically and transparently;
- There are changes in the applicable regulations that so warrant; or
- At least every two (2) years.

The Board of Directors of the Companies shall be competent to approve any modification, including changes proposed by the Compliance Officer, who is responsible for updating, reviewing and adjusting the policies, guidelines, methodologies, processes and procedures in force related to the PTEE.

15. REFERENCED DOCUMENTS

- Code of Ethics
- GCU-PR-002 - Risk Management Methodology LAFTFPADM - CST
- GMC-MA-001 - SAGRILAFT Manual
- GCU-IN-001 - Warning Signals Guidelines
- PO-GEN-008 - Donations Policy
- PO-FIN-004 - Travel and Lodging Expenses Policy

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16. DOCUMENT CLOSURE

Version: 03	Prepared by	Revised	Approved
Name:	Sebastian Jurado Lopez	Martha Patricia Quintero Valderrama	Board of Directors
Position:	Compliance Coordinator	Chief Executive Officer	Board of Directors
Date:	July 2024	July 2024	July 2024