

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



Manual of Transparency and Business Ethics Program - TBEP

November 2nd, 2023

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
E expedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

TABLE OF CONTENTS

1. STATEMENT OF THE GENERAL SHAREHOLDERS' MEETING	3
2. MESSAGE FROM THE PRESIDENT OF THE ASSEMBLY	3
3. REGULATORY FRAMEWORK.....	6
4. SCOPE	7
5. PROGRAM OBJECTIVES	8
6. RESOLUTIONS.....	9
7. DUTIES AND RESPONSIBILITIES TOWARDS BETP.....	8
7.1. DUTIES OF THE GENERAL SHAREHOLDERS' MEETING.....	8
7.2. DUTIES OF THE LEGAL REPRESENTATIVE	9
7.3. DUTIES OF TAX INSPECTOR	11
7.4. DUTIES OF PEOPLE IN CHARGE OF AREAS AND PROCESSES WITH THEIR WORK TEAMS	11
8. PROFILE, RESPONSIBILITIES AND INCOMPATIBILITIES OF THE COMPLIANCE OFFICER	12
8.1. COMPLIANCE OFFICER PROFILE.....	12
8.2. COMPLIANCE OFFICER 'S DISABILITIES, INCOMPATIBILITIES, AND CONFLICTS OF INTEREST	13
9. COMPLIANCE POLICIES	13
10. PROHIBITED ACTIVITIES	16
11. DELIVERY AND OFFERING GIFTS AND FAVORS.....	16
12. RISK MANAGEMENT, IDENTIFICATION AND ASSESSMENT C/TB – RISK NUANCE.....	17
12.1. TREATMENT OF THE RISK OF NATIONAL, TRANSNATIONAL BRIBERY AND OTHER FORMS OF CORRUPTION.....	18
FIGURE 1. RISK MANAGEMENT CYCLE. Source: BANCO DE LA REPUBLICA	18
12.1.1. IDENTIFICATION.....	18
12.1.2. MEASUREMENT.....	19
12.1.3. CONTROL.....	20
12.1.4. MONITORING	21
12.2. IDENTIFYING SITUATIONS THAT MAY GENERATE C/TB RISKS.....	22
12.2.1. THIRD-PARTY RISK.....	22
12.2.2. COUNTRY OR JURISDICTION RISK	22
12.2.3. ECONOMIC SECTOR RISK.....	22

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com


Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

12.2.4. TRANSACTIONAL RISK	23
13. DUE DILIGENCE PROCEDURE.....	23
13.1. SIMPLIFIED DUE DILIGENCE.....	23
13.2. INTENSIFIED DUE DILIGENCE.....	25
13.3. DUE DILIGENCE UPDATE	26
13.4. DOCUMENTATION	26
14. INTERNAL AND EXTERNAL REPORTING.....	27
14.1. INTERNAL REPORTS.....	27
14.2. EXTERNAL REPORTS	28
15. DISCLOSURE AND TRAINING	28
16. WHISTLEBLOWER LINE OR ETHICAL LINE.....	29
17. HEALTH AND SAFETY	
18. SANCTIONS.....	30
18.1. CONTRIBUTORS	30
18.2. THIRD PARTIES.....	31
19. CONTRIBUTION TO INFORMATION REQUIREMENTS OF COMPETENT AUTHORITIES	31
20. UPDATE OF BUSINESS ETHICS AND TRANSPARENCY – (BETP)	31
21. ANNEXES	32
21.1. RED FLAGS	
21.2. RISK MATRIX (JOINT WITH SAGRILAFT).....	34
21.3. COMPLIANCE POLICIES.....	34
21.4. SAGRILAFT MANUAL	34
VERSION CONTROL.....	34

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

1. STATEMENT OF THE GENERAL SHAREHOLDERS' MEETING

Expoganados de Colombia S.A.S. is one of the most important leading companies in the export of cattle for the country, whose social, environmental, financial, and corporate responsibility require us to act under the principles of the Transparency and Business Ethics Program, a fundamental pillar for the sustainability of the company.

The General Shareholders' Meeting recognizes, accepts, and encourages the application of this instrument as a guiding parameter of behavior, essential to achieving our purpose based on transparency, quality culture, and responsibility.

Line up with our cultural statement, we reject any conduct that may contravene the aforementioned postulates, and in this context, we invite you to always be Ethical in your actions.

We reaffirm our unwavering desire to continue building a company that stands out nationally and internationally for its good practices regarding compliance, which is why we reiterate the duty of all the recipients of this Program to know, internalize, comply with, and contribute to its socialization.

2. MESSAGE FROM THE CHAIRMAN

After hard collective work with Expoganados de Colombia S.A.S. Management and Shareholders of the General Assembly, we declare that the purpose that inspires the company is "Live Cattle and Animal Protein for the World"; We also declare that the culture is what represents us, and together we set out its values.

To be consistent with these statements and live our culture, we must always act under the expected behavioral parameters indicated by this Program and thus, act with integrity, committed to life and the environment responsibly and respectfully.

At Expoganados de Colombia S.A.S. we encourage free and healthy competition, emphatically rejecting any unfair behavior that may affect the interests of the company, its shareholders, or third parties, among other matters.

As a way of expressing the principles and values that govern Expoganados de Colombia S.A.S. categorically rejects Corruption and transnational bribery (hereinafter C/TB; C/ST in Spanish) or related, within the company or in its relations abroad. To encourage the prevention of these behaviors and encourage its rejection, society adopts the TRANSPARENCY AND BUSINESS ETHICS PROGRAM - BETP.

Expoganados de Colombia S.A.S. TBEP is a document that complies with the current national regulations in terms of transparency and business ethics. This TBEP program is based on C/TB constant study risks to which the company is exposed, taking into account the operations carried out with foreign countries and national operations that belong to high-risk jurisdictions and high-risk activities in Colombia. For this reason, we follow the guidelines given by the administrative authorities such as the Superintendency of Corporations, as well as the international agreements signed by Colombia, related to C/TB risks. In particular, Expoganados de Colombia S.A.S., applies the provisions enshrined in Law 1778 of 2016, External Circular 100-000011 of August 9, 2021, and Law 2195 of 2021.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

As president of Expogranados de Colombia S.A.S., my commitment is to comply with the guidelines of this Transparency and Business Ethics Program - TBET and I call for your actions to be framed in the provisions therein.

3. REGULATORY FRAMEWORK

The following are the rules on corruption risk management (C) and transnational bribery (TB) that apply to Expogranados de Colombia SAS, and these are the fundamental basis for the drafting of this document:

- **Law 599 of 2022** – By which the penal code is issued.
- **Law 1474 of 2011 – Anti-Corruption Statute:** Whereby rules are issued to strengthen the mechanisms for the prevention, investigation, and punishment of acts of corruption and the effectiveness of the control of public management.
- **Law 1778 of 2016:** Whereby rules are issued about legal entities' responsibility for transnational corruption actions and other anti-corruption provisions are issued. A special regime is established to investigate and impose administrative sanctions on legal entities involved in transnational bribery behaviors and to strengthen the prevention and fight against corruption.

It empowers the Superintendency of Companies to investigate and administratively sanction any legal person domiciled in Colombia, including branches of foreign companies, for violations of Law 1778 of 2016. Likewise, the Law empowers the Superintendence of Companies to encourage the companies subject to its supervision, to adopt programs related to transparency and business ethics to prevent transnational bribery behaviors.

- **Decree 1736 of 2020:** In numeral 28 of article 7, the Superintendence of Companies is empowered to instruct its supervisees on the measures they must adopt to promote transparency and business ethics in their business practices and, thus, have internal mechanisms for the prevention of corruption acts.
- **Public Notice 100-000011 of August 9, 2021, by the Superintendency of Companies:** By means of which it makes a comprehensive modification to Public Notice No. 100-000003 of July 26, 2016, and addition to Chapter XIII to Basic Legal Notice 100-000005 of 2017. The main objective is to "deepen the administrative instructions and recommendations related to the promotion of the Transparency and Business Ethics Programs, as well as the internal mechanisms of audit, anti-corruption, and prevention of transnational bribery and corruption, in the context of Law 1778 of 2016 and Decree 1736 of 2020."
- **Public Notice 100-000012 of 2021:** by means of which the Policy of Supervision of the Transparency and Business Ethics Programs – TBET is defined.
- **Law 2195 of January 18, 2022:** Its purpose is to adopt provisions aimed at preventing acts of corruption, strengthening the articulation and coordination of State entities, and recovering damages caused by such actions in order to ensure the encouragement of legality and integrity culture and recover citizen trust and respect for what belongs to the public.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

4. SCOPE

Expogananados de Colombia SAS is bound to adopt the provisions of Public Notice 100-000011 of August 9, 2021, of the Superintendence of Companies, by complying with the following premise contained in the Notice of the Superintendence of Companies:

a. "Supervised Companies that (i) as of December 31 of the immediately preceding year have carried out International Business or Transactions of any nature, directly or through an intermediary, Contractor or a Subordinated Company or a branch, with foreign natural or legal entities of public or private law, equal to or greater (individually or jointly) than one hundred (100) Current Legal Minimum Monthly Wage CLMMW (SMMLV for its acronyms in Spanish); and (ii) as of December 31 of the immediately preceding year have obtained Total Income or have Total Assets equal to or greater than thirty thousand (30,000) CLMMW, must comply with the provisions of numeral 5 of this Chapter. The Supervised Companies that are bound to comply with the requirements mentioned in this section, will be forced to identify and evaluate the Transnational Bribery Risks."

5. PROGRAM OBJECTIVES

Expogananados de Colombia S.A.S. Transparency and Business Ethics Program has the following objectives:

- Contribute as part of society in the fight against corruption and transnational bribery.
- Establish an organizational culture associated with the corporate principles and values of responsibility, transparency, kindness, commitment, and respect committed at all levels in the fight against the commission of corruption and transnational bribery crimes within the company.
- Comply with the management of current corruption risk regulations and transnational bribery.
- Assess and properly manage corruption risks and transnational bribery to which the company may be exposed.
- Avoid being used nor lend itself as an instrument for corruption and/or transnational bribery activities.
- Prevent and mitigate the occurrence of sanctions, legal processes, reputational and/or financial damage for being involved in a matter of corruption and/or transnational bribery.
- Maintain a good reputation locally, nationally, and internationally for compliance purposes.
- Generate a culture of compliance within the company and in the relations of Expogananados de Colombia S.A.S. with the natural or legal entities with whom it has a commercial or legal-contractual relationship.
- Assure partners, customers, suppliers, contractors, communities and workers that Expogananados de Colombia SAS is a transparent and ethical company.
- Contribute to the fulfillment of the commitment against corruption and non-tolerance to any type of bribery, expressed in the Internal Labor Regulations, Code of Ethics and Conduct and in the Anti-Corruption and Bribery Policy of Expogananados de Colombia S.A.S.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com


Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Disseminate and communicate the TBEP to its shareholders, senior managers, collaborators, suppliers, contractors and customers. With this, guarantee their knowledge and ensure their application.

6. DEFINITIONS

To provide an adequate understanding of the provisions of this TBEP the following definitions are set forth, which must be followed when interpreting and applying the program. These definitions were taken from External Circular 100-000011 of August 9, 2021, of the Superintendency of Companies:

- **Total Assets:** These are all assets, current and non-current, recognized in the statement of financial position that corresponds to the present economic resources controlled by the Company.
- **Associates:** Are those individuals or legal entities who have contributed money, in work, in other appreciable assets in money to a company or sole proprietorship in exchange for fees, interest, shares, or any other form of participation contemplated by Colombian laws.
- **Compliance Audit:** is the systematic, critical, and periodic review regarding the due implementation and execution of the TBEP.
- **Complaints Channel:** is the online reporting system for complaints about Transnational Bribery actions, provided on the website Superintendency of Companies.
- **Chapter:** refers to Chapter XIII of the Basic Legal Notice, contained in this administrative act, which includes administrative instructions and recommendations for the adoption of the TBEP.
- **Chapter X:** refers to Chapter X of the Basic Legal Notice.
- **Basic Legal Notice:** it is the Basic Legal Notice No. 100-000005 of 2017 of the Superintendence of Companies, including its modifications.
- **Contractor:** In the international business or transaction context, any third party that provides services to a Legal Entity or has a contractual legal relationship of any nature. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and individuals who are part of collaboration contracts, temporary unions or consortiums, or joint ventures with the Company.
- **State Contract:** corresponds to the definition established in Article 32 of Law 80 of 1993.
- **Corruption:** for the purposes of this Chapter, will be all the conducts aimed at a Company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against public administration or public assets or in the commission of Transnational Bribery conducts.
- **Due Diligence:** refers, in the context of this Chapter, to the process of constant and periodic review and evaluation that must be carried out on the Bounded Entity according to the Corruption Risks or Transnational Bribery Risks to which it is exposed.

In no case shall the term Due Diligence defined in this Chapter refer to the due diligence procedures used in other risk management systems (for example, money laundering and financing of terrorism and the financing of the proliferation of weapons of mass destruction), the implementation of which is governed by different rules.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- **Employee:** is the individual who undertakes to provide a personal service under employment relationship or provision of services to a Company or any of its Subordinate Companies.
- **Company:** is the commercial company, sole proprietorship, or branch of a foreign company supervised by the Superintendency of Companies, in accordance with articles 83, 84, and 85 of Law 222 of 1995.
- **Adopting Entity:** is the Company that is not a regulated entity and that voluntarily adopts the TBEP, as good corporate governance practice.
- **Regulated entity:** is the Company identified in sections 4.1, 4.2, and 4.3 of this Chapter
- **Supervised Entity:** is the Regulated Entity or Adopting Entity that must comply with or voluntarily accept, respectively, the provisions of this Chapter.
- **State Entity:** corresponds to the definition established in Article 2 of Law 80 of 1993.
- **Risk Factors:** are the possible elements or causes generating the C/TB Risk for any Supervised Entity.
- **Total Income:** all income recognized in the statement of profit or loss for the period, as the main source of information on the financial performance of a Company for the reporting period.
- **Law 1778:** is Law 1778 of February 2, 2016.
- **Risk Matrix:** it is the tool that allows the Supervised Entity to identify Corruption Risks or Transnational Bribery Risks.
- **Corruption Risk Matrix:** it is the tool that allows the Supervised Entity to identify the Corruption Risks to which it may be exposed.
- **Transnational Bribery Risk Matrix:** it is the tool that allows the Supervised Entity to identify the Transnational Bribery Risks to which it may be exposed.
- **International Business or Transactions:** international business or transaction means business or transactions of any nature with foreign individuals or legal entities under public or private law.
- **OCDE:** Organisation for Economic Co-operation and Development
- **Compliance Officer:** is the individual who must fulfill the functions and obligations established in this Chapter. The same individual may, if the competent bodies of the Supervised Entity so decide and it is legally possible, assume functions in relation to other risk management systems, such as that related to the prevention of money laundering, the financing of terrorism, and the financing of the proliferation of weapons of mass destruction.
- **Politically Exposed Person or PEP:** corresponds to the definition established in article 2.1.4.2.3. of Decree 1081 of 2015, modified by article 2 of Decree 830 of July 26, 2021.
- **Compliance Policies:** are the general policies adopted by the Supervised Entity to carry out its business and operations in an ethical, transparent, and honest manner; and is in a position to identify, detect, prevent, and mitigate the Risks of Corruption or Transnational Bribery Risks.
- **Transparency and Business Ethics Program or TBEP :** is the document that includes the Compliance Policy, the specific procedures in charge of the Compliance Officer, aimed at putting the Compliance Policy into operation, in order to identify, detect, prevent, manage, and mitigate Corruption Risks or Transnational Bribery Risks that may affect a Supervised Entity, in accordance with the Risk Matrix, and other instructions and recommendations established in this Chapter.
- **Economic Resource:** is the right that has the potential to produce economic benefits.
- **C/BTRisks:** is the Corruption Risk and/or the Transnational Bribery Risk.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- **Corruption Risks:** it is the possibility that, by action or omission, the purposes of the public administration are diverted or public assets are affected towards a private benefit.
- **Transnational Bribery Risks or TB Risk:** is the possibility that a legal person, directly or indirectly, gives, offers, or promises to 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 their functions and concerning an International Business or Transaction.
- **Foreign Public Servant:** this is what is established in paragraph 1 of article 2 of Law 1778.
- **Transnational Bribery or TB:** is the conduct established in Article 2 of Law 1778.
- **Subordinated Company:** has the scope provided for in Article 260 of the Commercial Code.
- **Supervised Company:** is the company, sole proprietorship, and branch of a foreign company, subject to supervision by the Superintendency of Companies, in the terms provided for in article 84 of Law 222 of 1995.
- **SMMLV:** current legal monthly minimum wage.

7. ROLES AND RESPONSIBILITIES TOWARDS TBEP

The TBEP is created by the joint and coordinated action of those who are linked to Expogánados de Colombia S.A.S., they are in charge of ensuring its application and compliance, which will be coordinated by the Compliance Officer who will ensure compliance and thus avoid C/TB conduct. These responsibilities are:

7.1. DUTIES OF THE GENERAL SHAREHOLDERS' MEETING

The highest corporate body of the company is responsible for establishing and defining the Compliance Policies, which include the instructions that must be given regarding the design, structuring, implementation, execution, and verification of actions aimed at the prevention and effective mitigation of any corrupt or bribery practice in Expogánados de Colombia SAS. The General Shareholders' Meeting undertakes to carry out the following actions concerning the Transparency and Business Ethics Program:

- Issue and define the Compliance Policy
- Define the profile of the Compliance Officer in accordance with the requirements established in the External Circular of the Superintendency of Companies.
- Appoint the Principal and Alternate Compliance Officer ensuring that they comply with what is defined in the profile.
- Approve the document that contemplates the TBEP.
- Assume a commitment aimed at the prevention of C/TB Risks, so that Expogánados de Colombia S.A.S. can carry out its business in an ethical, transparent, and honest manner.
- Ensure the supply of the economic, human, and technological resources required by the Compliance Officer for the fulfillment of their work.
- Order the pertinent actions against the shareholders, who have management and administration functions in the Obligated Entity, the employees, and administrators, when any of the above violates the provisions of the TBEP .
- Lead an appropriate communication and pedagogy strategy to ensure effective dissemination and knowledge of the Compliance Policies and the TBEP to employees, partners, Contractors

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com


Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

(according to the Risk Factors and Risk Matrix) and other identified stakeholders.

- i. Review, analyze, and pronounce the reports submitted by the Compliance Officer in relation to the TBEP .

7.2. DUTIES OF THE LEGAL REPRESENTATIVE

The Legal Representative has the following functions towards the Transparency and Business Ethics Program:

- a. Submit with the Compliance Officer, for approval by the highest corporate body, the TBEP proposal.
- b. Ensure that the TBEP is articulated with the Compliance Policies adopted by the highest corporate body.
- c. Provide the Compliance Officer effective, efficient, and timely support in the draft, direction, supervision, and monitoring of the TBEP .
- d. The legal representative will propose the person who will occupy the function of Compliance Officer, for appointment by the highest corporate body.
- e. Certify before the Superintendency of Companies compliance with the provisions of this Chapter, when required by the Superintendency.
- f. Ensure that the activities resulting from the development of the TBEP are duly documented, so that the information is allowed to respond to criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Documentary support must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the rule that modifies or replaces it.
- g. Communicate to the Superintendency of Companies the appointment of the Principal and Alternate Compliance Officer, referring that he meets the minimum requirements of said appointment, the foregoing, within 15 business days following his appointment, including the minutes of the General Shareholders' Meeting, name, identification number, email, and telephone number. The information of the Compliance Officer must be kept up to date and any changes must be reported in writing to the Superintendency of Companies within fifteen (15) business days following any modification.

7.3. DUTIES OF THE COMPLIANCE OFFICER

The individual who is designated must have the qualities that give him the suitability to fulfill the aforementioned purpose. These qualities will be determined by the General Shareholders' Meeting of ExpoGANADOS de Colombia S.A.S.; Among them, the following must be included:

- Have a professional degree and accredit minimum experience of six (6) months in the performance of similar positions or aimed at the administration and management of C/TB risks.
- Enjoy the ability to make decisions to manage C/BT risk and have direct communication with the Highest Corporate Body.
- Have sufficient knowledge of C/TB risk management and understand the ordinary course of ExpoGANADOS de Colombia S.A.S. business

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Not being part of the administration or to the corporate bodies, nor to internal or external auditing or control (fiscal auditor or linked to the fiscal auditing company that exercises this function, if applicable) or who executes similar functions or takes their place in the Company.
- Not serve as a Compliance Officer in more than ten (10) Companies. To act as Compliance Officer of more than one Company, the EXPOGANADOS DE COLOMBIA S.A.S. General Assembly of Shareholders, must verify that the Compliance Officer does not act as such in Companies that compete with each other.
- When the Compliance Officer is not employed by the Company, this individual and legal entity to which it is linked, if applicable, must demonstrate that in their professional activities, they comply with the minimum measures established.
- Be domiciled in Colombia.

The Compliance Officer

- He/she may be employed by the company or be bound by a contract for the provision of services.
- They may not belong to the administration, to the corporate bodies, to the tax audit body, or to whoever performs similar functions or takes their place in the Business Group.
- In the case of outsourced service: Will not serve as a Compliance Officer, principal, or alternate, in more than ten (10) companies. To serve as a Compliance Officer of more than one company, (i) the Compliance Officer must certify, and (ii) the body that appoints the Compliance Officer must verify that the Compliance Officer does not act as such in companies that compete with each other.
- When there is a business group or a declared control situation, the Compliance Officer of the parent or controlling company may be the same person for all the companies that make up the group or conglomerate, regardless of the number of companies that conform to it.
- This will depend solely on the Highest Corporate Body and will work autonomously to avoid questions about the management of the TBEP program;

The functions of the Compliance Officer towards the Transparency and Business Ethics Program are as follows:

- a. Submit with the legal representative, for the approval of the highest corporate body, the TBEP proposal.
- b. Submit, at least once a year, reports to the highest corporate body. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the TBEP and, if applicable, propose the respective improvements. Likewise, the monitoring of the action plans against the TBEP will determine and demonstrate the results of the management of the Compliance Officer and the administration of the company, in general, in compliance with the TBEP.
- c. Ensure that the TBEP is articulated with the Compliance Policies adopted by the highest corporate body.
- d. Ensure effective, efficient, and timely compliance with the TBEP.
- e. Implement a Risk Matrix and update it according to the needs of the required Entity, its Risk Factors, and the materiality of the C/TB Risk and in accordance with the Compliance Policy;
- f. Define, undertake, and monitor actions and tools for the detection of the C/TB Risk, in accordance with the Compliance Policy to prevent the C/TB Risk and the Risk Matrix;

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- g. Ensure the implementation of appropriate channels to allow anyone to report, confidentially and securely, TBEP breaches and possible suspicious activities related to Corruption;
- h. Verify the due application of the whistleblower protection policy that the company has established and, concerning employees, the policy for the prevention of workplace harassment in accordance with the law;
- i. Establish internal investigation procedures in the company to detect breaches of the TBEP and acts of Corruption;
- j. Coordinate the development of internal training programs;
- k. Verify compliance with the applicable Due Diligence procedures in the company;
- l. Ensure the adequate archiving of documentary supports and other information related to the management and prevention of C/TB Risk;
- m. Design the C/TB Risk classification, identification, measurement, and control methodologies that will be part of the TBEP ;
- n. Carry out the assessment of compliance with the TBEP and the C/TB Risk to which the company is exposed.
- o. Encourage updates to the Compliance Policy and the TBEP, whenever there are changes in the company's activity that alter or may alter the degree of C/TB Risk, or at least every two (2) years.
- p. Evaluate the reports presented by the internal audit or whoever performs similar functions or takes their place and the reports presented by the fiscal auditor or the external audit, if applicable, and adopt reasonable measures in the face of the reported deficiencies. If the measures to be adopted require authorization from other bodies, it must promote that these matters be brought to the contribution of the competent bodies.
- q. To ensure the timely submission of the report to the Superintendency of Companies, through the defined channels, on the appointment of the Principal and Alternate Compliance Officer.

7.4. DUTIES OF TAX INSPECTOR

The functions of this body are expressly indicated by law, the following actions concerning the TBEP are the responsibility of the Statutory Auditor:

- a. Report to the criminal, disciplinary, and administrative authorities, acts of corruption, as well as the alleged commission of an offense against the public administration, an offence against the economic and social order, or an offense against economic assets, which he detects in the exercise of his office, even, despite professional secrecy. You must also bring these facts to the contribution of the corporate bodies and the administration of the company. The corresponding complaints must be filed within six (6) months following the moment in which the tax auditor knew the facts.
- b. In the performance of his duty, he must pay special contribution to alerts that may give rise to suspicion of an act related to a possible Corruption action.
- c. Assess the TBEP and issue an opinion on it in accordance with Law 2195 of 2022.

7.5. DUTIES OF THOSE RESPONSIBLE FOR AREAS AND PROCESSES WITH THEIR WORK TEAMS

Any person linked to the activity of Expoganados de Colombia S.A.S. must:

- a. Assess and control the risks related to corruption and transnational bribery by taking

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

decisions, including, but not limited to, hiring, staffing, all interactions with public officials or servants, engagement with communities and their leaders, all activities with business partners, and all donations and social investment projects.

- b. Accurately document all authorized transactions and maintain records appropriately.
- c. Regularly develop bribery and corruption risk assessments with the guidance of the Compliance Officer and use the established methodology with the frequency and scope necessary to ensure compliance with the TBEP.
- d. Identify additional training needs in the TBEP for employees and business partners and agree with the Compliance Officer on the training, scheduling, frequency, and content of such training and special programs when required.
- e. Comply with attendance at training scheduled by the Compliance Officer.
- f. Participate in the working groups convened by the Compliance Officer for the identification, evaluation, control, and monitoring of the identified risk situations.

8. COMPLIANCE OFFICER PROFILE, DISQUALIFICATIONS AND INCOMPATIBILITIES

8.1. COMPLIANCE OFFICER

Those who serve as a Principal or Alternate Compliance Officer must meet the following requirements and competencies:

- a. Enjoy the ability to make decisions to manage the C/BTRisk and have direct communication with, and report directly to the General Shareholders' Meeting.
- b. Have sufficient knowledge of C/BTRisk management and understand the ordinary course of the activities of the Obligated Entity.
- c. Have the support of a human and technical work team, in accordance with the C/BTRisk and the size of the Obligated Entity.
- d. Not belong to the administration, the corporate bodies or belong to the tax audit body, or whoever performs similar functions or takes their place in the Required Entity.
- e. When the Compliance Officer is not professionally linked to the Required Entity, this individual may or may not be linked to a legal entity.
- f. Not serve as a Compliance Officer, principal, or alternate, in more than ten (10) Companies. To serve as a Compliance Officer of more than one Required Company, (i) the Compliance Officer must certify; and (ii) the body that appoints the Compliance Officer must verify, that the Compliance Officer does not act as such in Companies that compete with each other.
- g. When there is a business group or a declared control situation, the Compliance Officer of the parent or controlling company may be the same person for all the companies that make up the group or conglomerate, regardless of the number of companies that conform it.
- h. Be domiciled in Colombia.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

8.2. COMPLIANCE OFFICER 'S DISABILITIES, INCOMPATIBILITIES, AND CONFLICTS OF INTEREST

May not serve as Chief or alternate Compliance Officer for Expoganados de Colombia S.A.S.:

- a. Anyone who has been sanctioned or is being investigated for the commission of the crimes of Money Laundering, Terrorist Financing, Corruption, and/or Transnational Bribery or any of their related crimes or source crimes.
- b. Whoever is a close relative of approvers of the different processes of the Company.
- c. Whoever belongs to the administration or the corporate bodies, audit, or internal or external control.
- d. Whoever belongs to the tax auditor's office or who performs similar functions or takes their place in the company.
- e. Additionally, he may not serve as Compliance Officer in more than ten (10) Required Companies. To serve as a Compliance Officer of more than one required Company, (i) the Compliance Officer must certify; and (ii) the body that appoints the Compliance Officer must verify, that the Compliance Officer does not act as such in Companies that compete with each other.

If the Compliance Officer, after his appointment, due to a supervening situation is involved in any of the aforementioned situations, he must report it to the General Shareholders' Meeting with a copy to the General Management.

When the Compliance Officer has a conflict of interest when reviewing, endorsing, or issuing a concept, he must report it to the General Shareholders' Meeting with a copy to the General Management and must declare himself prevented from hearing the case. This type of situation can occur, for example, when the candidate employee, supplier, or contractor to whom due diligence is being done is a close relative of the Compliance Officer when the Compliance Officer has shared or is a member of the General Shareholders' Meeting of a company to which due diligence is being performed, among other cases.

If a conflict of interest, incompatibility, or inability is generated in the head of the Compliance Officer in a particular case, the General Shareholders' Meeting may take decisions aimed at guaranteeing impartiality in the processes and functions assigned to the Compliance Officer, without necessarily implying the removal from office.

9. COMPLIANCE POLICIES

Expoganados de Colombia S.A.S. has a document called "Compliance Policies" that is part of this manual. All Expoganados de Colombia S.A.S. employees must abide by the policies and standards presented in this document and it is their commitment to inform contractors, suppliers, clients, advisors, consultants, and partners who work with Expoganados de Colombia S.A.S. about the relevant policies, the guidelines and the duty to act in accordingly.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

The policies related to ethical compliance and transparency are listed below:

Code of Ethics and Conduct: *"It reflects our objective, and our values and establishes the principles and expectations of the behavior of the company's employees. At Expoganados de Colombia S.A.S., we are all committed to the Code of Ethics and Conduct, regardless of where we are working or what we do according to the positions we hold. " "Abiding by the Code helps us make ethical decisions under a regulatory framework to make decisions with integrity."*

Anti-Corruption and Anti-Bribery Policy: *"We do not engage in corrupt practices and never pay bribes, regardless of who we are dealing with or what the local custom or practice is." "We never solicit, accept, offer, provide, or authorize bribes of any kind, either directly or indirectly, including facilitation payments (any payment to a public official, no matter how small they are, to expedite or secure the performance of a governmental or routine action)." "We do not tolerate any type of bribery, whether to a public official or private individuals."*

Conflict of Interest Policy: *"Conflicts of interest are situations in which there are private interests of the person, which may prevent him or her from acting objectively and independently in the exercise of their functions. These interests can be economic, professional, relationship, or labor, among others. They can be your own, or their relatives, friends, partners, or other third parties with a close bond. Actions that are presented when there are two or more conflicting interests, depending on the specific situation, may be illegal and/or contrary to ethics, especially professional or labor ethics."*

Political contributions policy: *"We do not contribute to any political campaign, party, candidate or their affiliated organizations." "We take special care when dealing with public officials to avoid any perception of bribery, including the exchange of gifts and entertainment offers." "We are aware that interacting with public officials carries a greater risk of bribery and corruption, especially in high-risk jurisdictions, so in Expoganados de Colombia S.A.S. we are especially careful in our relations with public officials. "*

Fraud Policy: *"At Expoganados de Colombia S.A.S. "We do not participate in fraudulent behavior and we do not deliberately help or support any third party to commit fraud. " "We are honest and do not engage in intentionally deceptive conduct. Expoganados de Colombia S.A.S. does not tolerate in any way fraud, committed by employees or others, either inside or outside the company, and will take immediate action (including dismissal, report to the police, and lawsuit), against those people who commit fraud, regardless of the time of service or their position in the company."*

Whistleblower Protection Policy: *"The effectiveness of the TBEP and the fight against C/TB behaviors depends on the adequate and timely reporting of such behaviors. So the protection of the subjects who play that role is relevant."*

Research policy: *"When Expoganados de Colombia S.A.S. becomes aware, by any means, of alleged C/BTconduct, the guidelines of this research policy must be followed. The investigation policy includes the procedure for the investigation of acts of Corruption and Transnational Bribery."*

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Gifts, gifts, entertainment, and other gifts policy: "Expogananados de Colombia S.A.S. establishes guidelines for the granting and reception of gifts by employees or senior managers. Under no circumstances will you give or receive gifts for acts of corruption or favoring any transaction. When we give or receive gifts we make sure it is done in good faith and is occasional, reasonable, and appropriate."

Travel and per diem expenses policy: "Its purpose is to define principles and practices regarding travel and other business-related expenses, and also to provide a guide to carry out business travel in a cost-effective manner."

Hospitality or contribution policy: "This policy establishes the guidelines for the granting and reception of hospitality or contribution by employees or senior managers of Expogananados de Colombia S.A.S. to third parties within the framework of commercial relations."

Commission Payment Policy: "Expogananados de Colombia S.A.S will grant commissions to its collaborators or to third parties linked to the company only and exclusively in the field of business that materializes, especially export business."

Donations and Contributions Policy: "Expogananados de Colombia S.A.S. will grant donations to entities that request it and that comply with the requirements established by the company to be beneficiaries of the same, in no case will these donations be granted or have hidden purposes or an economic benefit will be sought with the operation, different from those accepted by current regulations."

Linkage Policy and/or relationship with the state: "In the linkage and relationship with public officials, individuals in the exercise of public functions or any third party acting in the name and/or on behalf of the State, the current regulations must be followed"; in no case may this linkage and relationship have hidden interests that lead to the materialization of crimes of corruption and transnational bribery."

Facilitation payment policy: "In Expogananados de Colombia S.A.S. it is prohibited to make facilitation payments by shareholders, employees, senior managers; which consist of payments of smaller, unofficial and illegal amounts made to obtain or accelerate procedures such as licenses, certificates, permits, among others, especially payments to national or foreign public officials or individuals in the exercise of public functions".

Petty cash management policy: "Expogananados de Colombia S.A.S. establishes petty cash funds to cancel those operating expenses that, due to their urgency, it is not possible to manage through the general payment procedure of the Treasury".

Money Laundering Policy: "At Expogananados de Colombia S.A.S. we do not receive loans for money laundering, which consists of hiding or concealing the origin of illicitly obtained profits so that they seem to come from legitimate sources. It is normally a component of other serious crimes such as drug trafficking, robbery with violence, or extortion. This practice is illegal, unethical, and facilitates criminal behavior. "

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com


Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Expedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

10. FORBIDDEN ACTIVITIES

In Expoganados de Colombia S.A.S. it is forbidden to authorize, offer, give, or promise anything of value, directly or indirectly to a national or foreign official or public servant to influence the performance of their official duties or to perform omit, or delay any act related to their functions and concerning an international business or transaction; or to individuals, to induce them to carry out their obligations unfairly or improperly, including but not limited to the matters mentioned below:

- Develop strategies to provide any improper benefits, improper commissions, and bribes;
- Offer or give facilitating payments, even if the making of these is a custom in the jurisdiction where the company operates;
- Use a business ally, intermediary, or representative to carry out activities that Expoganados de Colombia S.A.S. is prohibited from doing directly;
- Paying per diem, cash or cash equivalents, or payments of any kind to an official or public servant;
- Make contributions on behalf of Expoganados de Colombia S.A.S. to any politician, political party, elected officials, or candidates for public positions;
- Make donations, sponsorships, or social investment projects that contravene this Manual;
- Supplying anything of value to a business partner/intermediary where there is a material risk that it is, using such benefit, promoting prohibited conduct on behalf of Expoganados de Colombia S.A.S.;
- Supply anything of value in breach of Colombian anti-corruption rules, the Code of Ethics and Conduct, or the Expoganados de Colombia S.A.S. Policies, including this Manual;
- Offer, give, or promise anything of value that may negatively affect the reputation of Expoganados de Colombia S.A.S.;
- Using company funds, personal funds, or third-party funds to make prohibited payments;
- Accept discounts on products or services that are not available to all employees.

11. DELIVERY AND OFFERING GIFTS AND HOSPITALITY

At Expoganados de Colombia S.A.S., precautions must be taken when receiving, offering, promising, or giving anything of value, directly or indirectly, to ensure that applicable anti-corruption and anti-bribery laws and Expoganados de Colombia S.A.S. policies are not breached and to protect society against allegations of improper behavior.

The following are rules that apply to any benefits received, offered, promised, or given:

- It must serve only a legitimate business purpose.
- It must be authorized in accordance with the policies in this manual.
- That it is of an appropriate value and nature, taking into account the position of the beneficiary and the circumstances.

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- It must not have the intention of influencing or rewarding actions carried out by a person related to the business of Expoganados de Colombia S.A.S. or a public official or servant, in the exercise of their functions, inducing them to act inappropriately or dishonestly.
- Benefits of anything of value, not covered by clearly defined business agreements, given to public officials or servants are required to be pre-approved following the policies in this handbook.
- Colombian laws, international laws, Internal Labor Regulations, Code of Ethics and Conduct, and other company policies must not be violated.
- A record must be kept, duly supported by documentation and in accordance with the authorized values established in the policies of this manual, of the benefits (gifts, details) received and delivered to any person related to the business of Expoganados de Colombia S.A.S. or any official or government employee.

For the delivery of benefits to a third party, the "Counterparty Knowledge Form" must be used for the delivery of anything of value in the Due Diligence system defined by Expoganados de Colombia S.A.S.

It is forbidden to offer, give or receive money, gifts, or any contribution or benefit to or from any person, in exchange for the execution of actions by an official or public servant, business services, information, or in order to obtain a commercial advantage (this action may generate a real or apparent conflict of interest).

Regardless of the value of what is being offered or received, the following guidelines should be considered:

- Do not exchange gifts, contributions, or invitations with the Expoganados de Colombia S.A.S. competitor's representatives, since this activity may materialize a real or apparent conflict of interest and always must be evaluated the real or perceived that could be executed when gifts, contributions, or miscellaneous are offered or accepted.
- Never request gifts, in-kind payment, or money from a supplier, contractor, client, business partner, or a third party with whom Expoganados de Colombia S.A.S. makes commercial transactions, whether domestic or foreign.
- Be willing to politely and kindly refuse the offer of any gift, contribution, or detail that may be offered to you, the acceptance of these would constitute a violation of our Internal Work Regulations, Code of Ethics and Conduct, and Compliance Policies established in this Manual.
- In the event that you are aware of any proposal contrary to the ethics of the company or contrary to the rules of conduct of Expoganados de Colombia S.A.S., you must immediately inform Management and the Compliance Officer in the complaint channel provided by the company of said situation.

12. RISK MANAGEMENT, IDENTIFICATION AND ASSESSMENT C/TB – RISK NUANCE

The identification and evaluation of the risk of national, transnational bribery and other forms of private corruption in Expoganados de Colombia SAS, is carried out through the Risk Matrix integrated with the ML/TF/FPWMD risks that make up the SAGRILAF. The objectives of this matrix are:

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- a. Detect and identify the inherent risks to which the company is exposed according to the segmentation of risk factors against corruption and transnational bribery.
- b. Measure the probability and impact of each of the risks.
- c. Design and apply the most effective controls for the identified risks, resulting in residual risks to the company's processes and areas.

This matrix will be constantly updated, especially when the company develops a new business model, product, or service, or modifies substantial aspects of its structure or operation.

12.1. TREATMENT OF THE RISK OF NATIONAL, TRANSNATIONAL BRIBERY AND OTHER FORMS OF CORRUPTION



Figure 1. Risk Management. "Banco de la República"

12.1.1. IDENTIFICATION

At this stage, the inherent risks related to national, transnational bribery and other forms of private corruption, to which the entity is exposed in the development of its activities, are identified.

The identification of risks is based on the expert knowledge of the organization, on the typologies and warning signs of national, transnational bribery and other forms of private corruption, issued by international groups and organizations specialized in the prevention of national, transnational bribery and other forms of private corruption and on documents issued by the Superintendency of Companies.

The Compliance Officer together with the process leaders will be responsible for the identification of risks of national, transnational bribery and other forms of private corruption and their associated risks, defined in a periodic monitoring for study.

The risk identification matrix will follow the methodology defined in the Risk Matrix Document, differentiating the risk factors set out below and contemplating the risk of contagion, aligning it to the reputational impact of the entity. The identification of risks is carried out in the Risk Matrix – Risk Sheet format of this document.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Risk factors.

- a. Counterparties (third parties).
- b. Background..
- c. Countries of operation (highly corrupt countries, included in OFAC lists)
- d. Economic sectors (livestock, transportation, agriculture, banking)

Risk events will be identified using the corresponding matrix which, according to needs and circumstances, will be permanently updated.

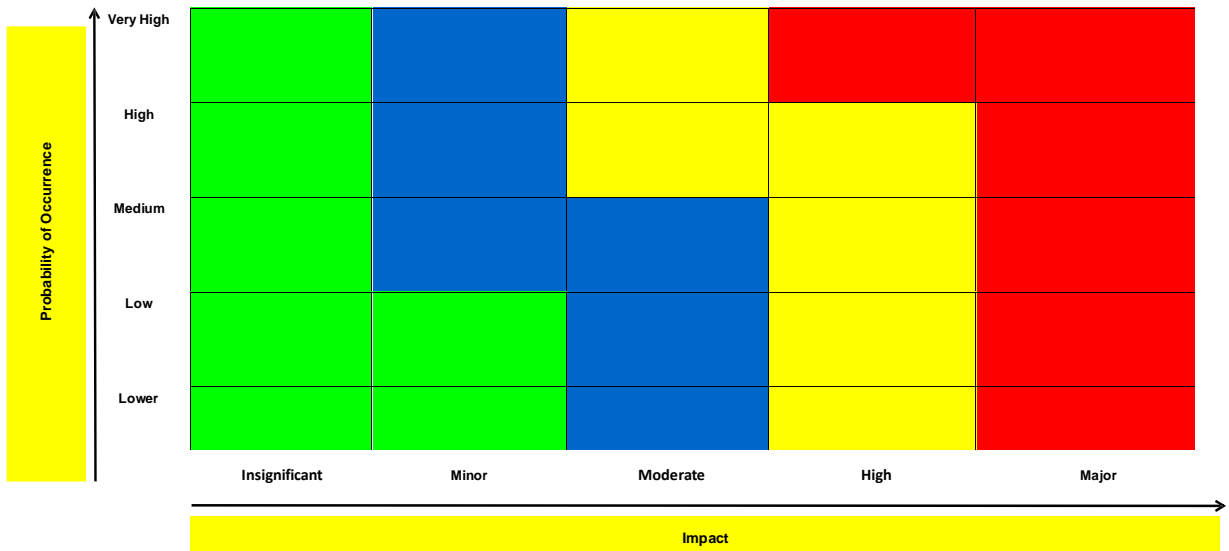
For the events of national, transnational bribery risks and other forms of private corruption, causes like (what, how, and why), their frequency of occurrence (probability) and their consequences (impact) will be identified, then measuring the inherent risk, which originates from the same nature or characteristics of the counterparties, products, marketing and regulations, among other aspects.

12.1.2. MEASUREMENT

At this stage, the level of inherent risk is established, taking into account the criteria of frequency or probability of occurrence of the risks and their impact on the organization, without taking into account the effect of existing controls. As a result of this stage, the inherent risk profile of national, transnational, and other forms of private corruption is established, as well as the measurements for each risk factor and associated risk.

Likewise, it must generate a consolidated profile of the risk factors and associated risks.

The methodology for measuring risk and calculating inherent risk will follow the methodology defined in the Risk Matrix Document. The risk measurement is carried out on the Risk Matrix – Risk Sheet format.



Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

12.1.3. CONTROL

At this stage, the strategies for the treatment of risks are defined and assessed according to the risk profile presented by the Compliance Officer, defined in the Risk Matrix Document, to obtain the level of residual risk severity (Risk after the effect of the controls), within the established limits.

The design of the controls and the parameters for their qualification to establish their degree of mitigation to the risks of national, transnational bribery and other forms of private corruption, will follow the methodology defined in the Risk Matrix Document. The identification of controls and their qualification is carried out in the Risk Matrix – Controls Sheet format.

The criteria to be considered by the model defined in the Risk Matrix Document establish the severity of the inherent and residual risks of national, transnational bribery, and other forms of private corruption and involve determining the level of probability of their occurrence, their impact on the materialization and effectiveness of controls.

Combining probability and impact in a risk matrix we obtain the level of risk, according to the following methodology:

Probability

Possibility of occurrence of a risk of national, transnational bribery and other forms of private corruption.

Inherent risk

Result of multiplying the levels of probability and impact (values that are filled in the risk matrix).

Inherent Risk Level = Probability x Impact

Inherent Risk Matrix

Matrix that has the resulting values for inherent risk.

Severity Level

Qualification of the level of severity of the risk before applying controls, following the results recorded in the inherent risk matrix.

Controls

Controls defined by the company to mitigate the risks of national, transnational bribery and other forms of private corruption, are defined by their nature, form, and state of implementation.

Control effectivity

Rating the effectiveness of the controls applied to control the detected risk of national, transnational bribery, and other forms of private corruption.

Residual Risk

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Rating the residual risk (risk to which the company is exposed after executing the controls on the inherent risk).

Residual risk (RR) = Probability of IR x Control Effectiveness

The calculation determines the risk exposure, incorporating it into the residual risk matrix. A decrease in the severity of the risks due to the effect of the controls should be observed.

If the controls applied do not reduce the severity of the inherent risk, there is talk of ineffective controls that must be re-evaluated and improved.

Other risk management strategies

With the severity of the risks, strategies for responding to the risk of national, and transnational bribery and other forms of private corruption must be designed, implemented, and socialized.

12.1.4. MONITORING

At this stage, the entity's management of its risks of national, transnational bribery and other forms of private corruption is monitored, the implementation and effectiveness of the treatment measures adopted are monitored and the internal control bodies carry out the evaluation of the effectiveness of the TBEP .

The monitoring of the risks of national, transnational bribery and other forms of private corruption will be carried out by senior management with the support of the Compliance Officer, proposing to the Legal Representative and the General Assembly of Shareholders the measures for the residual risk profile, taking into account the guidelines established by the General Assembly of Shareholders and the evolution of the inherent risk profile with the residual risk profile of national, transnational bribery and other forms of entity private corruption.

In addition, the evaluation made by the compliance officer aims to monitor the risks of national, and transnational bribery and other forms of private corruption, the effectiveness of the treatment plan, the strategies, and the management system that is established to control implementation. It also seeks to determine changes in risk priorities, given that few risks remain static.

In accordance with the above, there are monitoring mechanisms available to the company:

- Consultation of counterparties in restrictive lists.
- Analysis and investigation of alerts and unusual activity.
- Evaluations carried out by the tax auditor and the different instances of the company.
- Fillable for counterparty knowledge.
- Periodic review of the risks defined in the TBEP to determine if their impact and probability are still in force and if there are new risks not yet included in it. This review triggers the necessary corresponding measures to mitigate the risk of national, and transnational bribery and other forms of private corruption.
- Monitoring the company's customers, suppliers, and other counterparties.

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

12.2. IDENTIFICATION OF SITUATIONS THAT MAY GENERATE C/TB RISKS

12.2.1. THIRD PARTY RISK

As the universe of suppliers of Expogranados de Colombia S.A.S. is varied and broad, it is considered that the risk of C/TB is latent to this segment and is the one that requires greater analysis.

The level of risk is determined in the process of knowing the third party (counterparty), where the evaluation is carried out based on due diligence, the documents delivered, and the consultation in lists. In this way, customers who are classified as "High Risk" will require a deeper analysis of due diligence, and intensified due diligence will be carried out by the Compliance Officer, sometimes this type of third party requires the approval of other bodies.

In the case of Expogranados de Colombia S.A.S. and the economic sector to which it belongs, there are multiple regulations to carry out its operation where permits, licenses, and other regulatory requirements must be obtained; the foregoing facilitates the carrying out of corrupt practices to expedite a particular procedure. Therefore, it is important to identify the suppliers that due to the operation with Expogranados de Colombia S.A.S. must have interaction with public officials since they must be qualified as "High Risk" and are defined as strategic allies, proxies or intermediaries.

12.2.2. COUNTRY OR JURISDICTION RISK

For the rating of jurisdictional risk of international suppliers and customers, we use the Corruption Perceptions Index (CPI) annually published by Transparency International.

The Corruption Perceptions Index rates countries and territories around the world according to the perception of specialists and entrepreneurs of corruption in the public sector in their country, it is an indicator that reflects the scores obtained by each country in areas such as bribery of public officials, bribery in public procurement, embezzlement of public funds and effectiveness of efforts in the fight against corruption.

A country's score is the perceived level of corruption in the public sector (CPI), on a scale of 0 to 100, where 0 means highly corrupt and 100 very clean. Taking this indicator as a reference, it is established that countries with CPIs less than or equal to 40 can be considered High Risk of corruption, those with CPIs of more than 40 and less than 70 are considered medium risk and those with 70 or more are considered low risk. This type of alert generates a score that is assessed together with the other Third Party alerts or risk rating criteria.

12.2.3. ECONOMIC SECTOR RISK

It corresponds to the sector to which Expogranados de Colombia S.A.S. belongs since the economic activity carried out by the counterparty is a very important factor in the evaluation of its risk profile.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

12.2.4. TRANSACTIONAL RISK

Operations Management or cash transactions: Expoganados de Colombia S.A.S. does not carry out transactions in cash (banknotes and/or coins), except for payments made by petty cash, which is governed by a policy. All payments made by Expoganados de Colombia S.A.S. are made through the national and international banking system which is monitored and controlled.

Transfer of funds to and from offshore countries list: In the procedures of due diligence and linkage to the company, Expoganados de Colombia S.A.S. reviews the risk involved in carrying out and receiving transactions to third parties located in offshore.

13. DUE DILIGENCE PROCEDURE.

Expoganados de Colombia S.A.S., in its commitment to zero tolerance for transnational bribery and other practices related to corruption, establishes within its guidelines the need to know the third parties (counterparty) with whom it does business or maintains labor and/or commercial relations.

A Due Diligence process of knowledge of the counterparties is defined as carried out before initiating any contractual, labor, or commercial relationship, or, during, if the contract has to be immediate and that will be applied when there is also an international transaction or negotiation of any type and amount.

Due Diligence checks the circumstances of the negotiation through an evaluation of the legal, accounting and financial aspects related to the transaction, to identify the existence of possible risks of transnational bribery and other practices related to corruption that may affect Expoganados de Colombia S.A.S. This counterparty analysis will be carried out before the subscription of an international business or transaction, if the contract must be carried out immediately, due diligence must be done alternately, thus minimizing risks and generating a traceability of the negotiation in favor of transparency and compliance with the TBEP .

The evaluation of the international business or transaction together with the counterparty will be updated when the company deems it appropriate, unless there is a major change that requires immediate analysis, as considered by the Compliance Officer, based on the established controls, mitigating or anticipating current risks.

The scope of Due Diligence for TBEP will vary due to the object, complexity, value, and jurisdictions where the contracts will be executed.

13.1. SIMPLIFIED DUE DILIGENCE

This Due Diligence includes the following issues:

- **Linkage to the company:** the information provided for the registration or counterparties updating, verification of PEP and review in restrictive lists is analyzed in order to have a comprehensive knowledge of the counterparties.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

In the event that any of the individuals consulted becomes linked in any restrictive list, the linking process will be immediately terminated and consequently the Due Diligence will be completed.

- In the event that the negotiation does not represent a risk for the company, the contract or purchase order will be signed with the completion of all legal requirements.

The area in charge of linking the counterparty will carry out the due diligence process following the parameters and periodicity defined in the SAGRILAF manual, and in order to generate economy in the processes and documentation, the company will use the same information collected for SAGRILAF compliance for the analyses required in this program.

- In the case of employee linkage, the due diligence information is within what is required in terms of documents defined by the Human Resources and OSH Coordination area, and they must also consult restrictive lists, and PEP verification, among others.

For queries on restrictive and binding lists, PEPs, and other annotations of the counterparty, Expoganados de Colombia S.A.S. has a search engine called BIG DATA MULTIBURO, it can also change the operator for such queries when required.

Once the due diligence process has been completed by the areas in charge, it will be possible to continue with the process of linking the third party in the BPM arranged by the company with the **Supplier/Customer Approval** activity, where all the documentation collected is stored and thus proceed to make the queries in the search engine provided by the company called BIG DATA MULTIBURÓ; once the information of the counterparty is available, its linking is approved or disapproved.

Once the Compliance Officer approves the Third Party, the areas responsible for contracting prepare the contracts and purchase or service orders and the following must be ensured:

- ❖ Use standard procurement and contracting documents, which have Compliance clauses, including anti-corruption, anti-bribery, and audit clauses. Any modifications to these documents must be reviewed by the company's legal counsel.

For no reason should you have business with third parties, if there is a significant risk that they will violate any of the applicable anti-corruption or anti-bribery rules, the Code of Ethics and Conduct, or any of the Expoganados de Colombia S.A.S. Policies, when they act on behalf of Expoganados de Colombia S.A.S., before any public official or servant, or when there is a history related to the commission of corruption or transnational bribery crimes. Once the third-party verification has been carried out by the Compliance Officer, it will be recommended not to link up with the counterparty. However, the final decisions will be subject to the decisions of the General Management, who will know the concept of the Compliance Officer.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Expoganados de Colombia S.A.S. may be compromised by any improper behavior committed by a third party, representative or attorney-in-fact. It should be borne in mind that any misconduct by this type of third party impacts the reputation of Expoganados de Colombia S.A.S. and exposes the company and its collaborators to civil and/or criminal sanctions.

Adequate due diligence must be carried out when selecting a third party, representative or attorney-in-fact, for which the following aspects, among others, must be taken into account:

- ❖ The Third Party is respectable, competent and qualified to perform the work for which it will be hired.
- ❖ The Third Party is listed in C/TB news, has any sanction imposed for these crimes.
- ❖ The payment requested for the provision of services or supply of goods is reasonable and in accordance with market prices.
- ❖ When the payment includes a commission or success premium, the established percentage is reasonable compared to the amount set for the fees and corresponds to the services you will provide.
- ❖ There is no actual or potential conflict of interest that leads to the conclusion that the hiring of the third party is improper. (For example, the employee of Expoganados de Colombia S.A.S. has an external interest or relationship with the selected third party, or the third party is a public servant or has a close family relationship with a public servant, or a public servant has an interest or relationship with the third party).
- ❖ No red flags were presented during the information request process to the counterparty (e.g. reluctance to turn over documentation).

13.2. INTENSIFIED DUE DILIGENCE

This type of due diligence requires more information compared to simplified due diligence. It may also happen that, in the process of simplified due diligence, an alarm is presented that leads to request to expand the counterparty information.

Through the intensified due diligence process, a more exhaustive risk analysis is carried out in which the alerts, the type of service, or the type of relationship that is intended to be established or has been established between the third party and Expoganados de Colombia S.A.S. Some of the issues that should be reviewed are:

- If the alert corresponds to the company/person consulted, review the information and validate in other sources of information such as the supplier or contractor website, information on the internet, news, and judicial processes, among others, to decide if it is possible to continue with the link of the counterparty or dispense with their services.
- Verify the origin of the contact with Expoganados de Colombia S.A.S. (example: referred by someone, competitive process, direct contracting, delegated contracting or greater).
- If necessary, the counterpart must be interviewed to clarify the doubts that arise.
- Confirmation of references may be made.
- Once all the information has been collected, the situation and the possible impact/consequence that this may have must be analyzed.
- In the event that the alerts are confirmed and the decision is made not to run the risk, the reasons supporting the decision must be documented, attaching the documents obtained and rejecting

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

the counterparty.

- If there is already a relationship with the counterparty, it should be reviewed with the area that linked the third party, the scope of services, and the impact/consequence of a possible need for contract termination.

The Compliance Officer in his role of analyzing transactions identified as high risk may make use of any of the following intensified due diligence practices for decision-making in relation to linking with that third party:

- Require certificates stating that the company has policies and procedures for the prevention and control of corruption and transnational bribery.
- Consultation of additional information that is published on the website.
- For the purposes of PEPs, verify the information about your position, date of attachment and date of termination. Verify if it manages or handled public resources.
- In any case, the Compliance Officer reserves the right to request additional information, clarifications or complementary documents when a thorough analysis of each situation or Third Party is required.

13.3. DUE DILIGENCE UPDATE

The verification of each third party will be carried out prior to the start of the business relationship and the information will be kept in accordance with the provisions of article 12 of Law 2195 of 2022, the due diligence will be updated according to the level of risk and at least every 12 months.

13.4. DOCUMENTATION

As part of simplified or intensified due diligence processes, Expoganados de Colombia S.A.S. may request from the counterparty, among others, the following documents:

- Certificate of existence and legal representation with a date of issue not exceeding thirty (30) days or equivalent document(s) of registration confirming the existence of the organization, the company name, the corporate purpose, the registered address, the country of incorporation/domicile, and a list of legal representatives, directors or authorized individuals.
- Identification of Legal Representative or individual who is linked.
- Single Taxpayer Registration STR (RUT in Spanish)
- Shareholding composition certificate
- Copy of the Registration Final Beneficiaries RFB (RUB in Spanish) (Dian) or certificate indicating full names, identification, and nationality of the final beneficiaries, individual, who own 5% or more of shares participation.
- Certification of the bank account with a date of issue not exceeding three months.
- Copy of the valid official identity document of the legal representative or whoever takes his place.
- Photographs of the location of the counterparty's offices.
- Copy of the Compliance Policies that the counterparty has, especially those associated with ethics, business transparency, prevention of corruption and bribery.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Sworn declaration of non-existence of inability, impediments, incompatibilities, and conflicts of interest.

As far as the information obtained within the due diligence will be kept for the duration of the legal business or the contract, and at least for the following five (5) years counted from January 1 of the following year in which the legal business or the contract is terminated or the occasional transaction is carried out, as established in paragraph 3 of article 12 of law 2195 of 2022.

Expoganados de Colombia S.A.S. will keep the documents and records related to the Transparency and Business Ethics Program for a period of ten (10) years or more if there is any rule that requires a longer period of time.

Documentation related to the program includes:

- The TBEP manual with its respective annexes containing the policies and procedures.
- The documents that support the design, development, and implementation of the program methodologies.
- The documents and records that evidence the effective operation of the system, which include, among others, due diligence, documentation, and information of the counterparties.
- The document containing the appointment of the Compliance Officer and the confirmation by Expoganados de Colombia S.A.S. that it meets the minimum requirements for said position.
- The report of the Compliance Officer to the General Shareholders' Meeting.
- The documents that support the evolution of controls, transaction monitoring, etc.
- The documents by which the authorities require information along with their responses.
- The documents that support the training and the dissemination of the program.
- All additional documentation that supports the program in any way.

The Compliance Officer will be in charge of system documentation, and will ensure its integrity, availability, compliance, effectiveness, efficiency, reserve, reliability, and updating. It will be kept centrally and chronologically with the security protocols either in written or in the magnetic medium.

14. PREPARATION OF INTERNAL AND EXTERNAL REPORTS

14.1. INTERNAL REPORTS

The Compliance Officer shall Annually submit by written communication, directly and without intermediation, a report to the General Shareholders' Meeting about the management carried out in relation to the TBEP and the fulfillment of the tasks under his/her supervision. The report should contain the following:

- Analysis and evaluation of the efficiency and effectiveness of the program.
- Result of the analysis of all the risks of corruption and transnational bribery identified and evaluated in Expoganados de Colombia S.A.S.
- Result of the Compliance Officer's management.

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Proposals for improvements, if identified.

14.2. 3.2 EXTERNAL REPORTS

The Legal Representative and the Compliance Officer must ensure that the reports required under the Law and applicable regulations are submitted in a timely and complete manner, including those requested or mandatory to be submitted to the Superintendency of Companies.

15. DISSEMINATION AND TRAINING

The Dissemination and Training Plan will contain communication strategies that encourage knowledge and compliance with the TBEP, within Expoganados de Colombia S.A.S. and with stakeholders. These strategies may be connected, reinforced, and/or complemented with the spaces and strategies designed in the disclosure and training plan of the System of Self-Control and Management of the Comprehensive Risk of Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction (SAGRILAF) that the company also has implemented. The trainings must be carried out at least one (1) time a year.

The Program will be disclosed at the time of its issuance, as well as when any modification or addition is presented in its content, making clear the version, date of publication and entry into force.

The Compliance Officer will conduct periodic employee training. These trainings will have the following objectives:

1. Explain what the risks of corruption and transnational bribery consist of.
2. Inform, explain and teach about the TBEP, its procedures and policies, and the other measures that the company has adopted in the fight against C/TB behaviors.
3. Encourage understanding of red flags, situations that constitute transnational bribery and corruption behaviors.
4. Encourage the reporting of acts contrary to the ethical policies of the company.
5. Encourage an ethical culture among its employees.
6. Encourage the understanding of the importance and benefits of knowing and collaborating with the management of the risks of corruption and transnational bribery within the company.
7. In the training, emphasis should be placed on people who are exposed to the greatest degree to the risks of corruption and bribery.

Additionally, the annual disclosure plan will include activities focused on counterparties and interested third parties, which may use, among others, the following communication channels:

- Expoganados de Colombia S.A.S. website – www.expoganados.com -
- Meeting of Suppliers and Contractors (organized by the purchasing area).
- Mail addressed to suppliers and contractors confirming the commitment to transparency and ethics.
- Social networks of Expoganados de Colombia S.A.S.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Telephone lines: mobile: 3165285110; landline: 607 6578110

In general, the TBEP must be known, assimilated, and applied in all instances related to this program within Expoganados de Colombia S.A.S. and especially, by the Compliance Officer, who is responsible, with the support of the Human Talent and OSH Coordination area, for designing, programming and coordinating the training plans for Expoganados de Colombia S.A.S. employees on the TBEP, taking into account the provisions of the Superintendency of Companies in External Circular number 100-000011 of August 9, 2021. The training instances are presented at the entrance to society and during the stay in it.

16. WHISTLEBLOWER LINE OR ETHICAL LINE

All individuals linked to Expoganados de Colombia S.A.S., have the duty to report any act contrary to the Company's Policies to the General Manager, the Administrative Director, and the Compliance Officer; anonymously, in the authorized reporting channels, if they know the following situations:

- Any act to the contrary in compliance with anti-corruption and anti-bribery laws, the Code of Ethics and Conduct, policies, manuals, and procedures; such as, for example: conflict of interest, fraud, TBEP, others, by any person linked to the activity of Expoganados de Colombia S.A.S.
- Any complaint about the procedure or practice of Expoganados de Colombia S.A.S. that could be violating anti-corruption and anti-bribery laws or the TBEP.

For the purposes of making a complaint by an employee of Expoganados de Colombia SAS or a contractor, the company has implemented the Investigation Policy which will allow the prompt resolution of reported cases and protect whistleblowers. Matters will be treated confidentially and no retaliation will be allowed on employees who report such cases. The employee or contractor who is aware of a fact that may be considered an irregularity, must report it as soon as possible through the General Manager, the Administrative Director and the Compliance Officer or any of the following reporting channels:

- Phone: +57-607-6578110
- Mobile: 3165285110
- Email: oficialc@expoganados.com
- Ethics Line: <https://expoganados.com/linea-etica/>

In relation to the complaints, Expoganados de Colombia S.A.S. has established the following:

- Report may be anonymous
- Investigations are conducted in a responsible and confidential manner following a previously established procedure.
- Whistleblowers are not required to provide evidence or conduct prior investigations.
- There will be no retaliation against whistleblowers acting in good faith.

Additionally, the Superintendency of Companies has established a bribery whistleblowing channel

Gustavo Adolfo Dominguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Transnational company available at the following link:

<https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/denuncias-soborno-%20transnational>

Likewise, the Secretariat of Transparency of the Presidency of the Republic has provided a complaints channel for acts of Corruption available on its website:

<https://secretariatransparencia.gov.co/observatorio-anticorrupcion-anti-corruption-portal>

The previous channels of the Superintendency of Companies and the Secretariat of Transparency will be promoted within the Company.

17. HEALTH AND SAFETY

Society understands that there are situations in which people have no choice but to make payments; that is, when they are made under pressure or coercion. *Coercion is defined as a real or apparent threat to your life, personal integrity, or freedom.* Expoganados de Colombia S.A.S. does not expect its employees to be committed to their safety or that of their family in order to comply with this manual. However, employees are required to report any case where they have made a payment for their health and safety so that Expoganados de Colombia S.A.S. can take appropriate actions.

18. SANCTIONS

Failure to comply with the procedures enshrined in the Transparency and Business Ethics Program includes the application of disciplinary sanctions as follows:

18.1. COLLABORATORS

Failure to comply with the provisions of this TBEP, as well as the other provisions made by Expoganados de Colombia S.A.S. regarding the fight against C/TB conduct, may be considered a disciplinary offense, and which includes the termination of the employment relationship.

The assessment of the existence of the offense, the corrections and applicable sanctions will depend on the labor standards in force, including the Substantive Labor Code, the Internal Labor Regulations, the Code of Ethics and Conduct and the Individual Employment Contract. In determining non-compliance, the guidelines of the "Investigation Policy" and the disciplinary committee created for this purpose must be followed, in which the Compliance Officer must participate.

The investigated worker will be guaranteed at all times his constitutional right of defense and due process under the terms of the Internal Labor Regulations.

The company may make the determination in each particular case, if the conduct so warrants, to report the worker to the competent authority for the alleged commission of punishable conduct typified in the Penal Code.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

18.2. THIRD PARTY

Failure to comply with the provisions of this program, the documents that implement it, as well as the other measures taken by Exoganados de Colombia S.A.S. to fight against the conduct of C/BT, when the breach is a third party with a commercial or legal-contractual relationship with the company, may lead to the review and/or termination of said relationship. In that sense:

1. In the determination of non-compliance, the third party will be provided with the possibility of exercising the right of defense. Once the identity of the alleged controller has been determined, he/she will be informed of the fact, to provide the statements he/she deems pertinent.
2. Once the breach has been established, the General Shareholders' Meeting in collaboration with the Legal Representative may determine the revision or termination of the commercial or legal-contractual relationship. To do this, you may request information or opinion from the areas in charge of linking third parties of the company and the Compliance Officer.
3. If a suspicious transaction is detected, the company may withhold the payment due, until the proper verification of all the elements is carried out and it is decided whether to apply the contractual and termination sanctions or authorize the payment.

These provisions shall apply without prejudice to the exercise of civil actions for damages caused by the breach.

19. CONTRIBUTION TO INFORMATION REQUIREMENTS OF COMPETENT AUTHORITIES

Exoganados de Colombia S.A.S. will only cancel the reservation on the information collected from its counterparties as a result of the requests made in writing and specifically by the competent authorities, with the fullness of the legal requirements and forms and in the cases indicated by the regulations.

Any request for information from competent authorities on the prevention and control of the risk of corruption and/or transnational bribery will be addressed by the Compliance Officer with the support of the Legal Advisor.

The employees of Exoganados de Colombia S.A.S. will keep a reserve on the requirements and judicial inspections carried out by the authorities.

20. UPDATE OF BUSINESS ETHICS AND TRANSPARENCY PROGRAM– (BETP)

The TBEP will be updated whenever there are changes in the activity of Exoganados de Colombia SAS or that alter or may alter the degree of risk of corruption and/or transnational bribery, or at least every two (2) years.

Any change to the TBEP will be brought to the approval of the General Shareholders' Meeting.

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia

Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

21. ANNEXES

21.1. WARNING SIGNS

The identification of warning signs is carried out by the Collaborators of Expoganados de Colombia SAS, during the development of the functions of the position and especially during the application of controls in the procedures of knowledge (selection and linking) of the counterparties and at all times during the duration of the contractual relationship.

Alert signals checklist system: The checklist system generates alerts when possible links with individuals or assets related to crimes of corruption and/or transnational bribery.

Non-transactional warning signs: Through the collection of information regarding the economic activity of the counterparty, the knowledge of the business, the Foreign Trade Area, the Purchasing Area, the Coordination of Human Resources and OSH, and the Compliance Officer, warning signs related to atypical behaviors are established and if detected, they must be reported to the Compliance Officer.

Listed below as an example are some of the red flags to look out for when analyzing information:

Third parties warning Signs

- Refuse to provide information at the time of linking. It includes the non-delivery of the duly completed format or the required supports.
- Refuse to update information when required.
- When there are matches when performing the validation with the lists.
- Being linked to crimes related to corruption and/or transnational bribery.
- When it is intended to acquire goods or services that do not correspond to the type of counterparty.
- When differences are found as a result of control and verification of the information.
- When faced with a request for information or clarification, the third party decides not to continue the process.
- When goods with prices significantly lower than those offered by the market are presented.
- When the Third Party requests that payments be made to third parties, without reasonable justification.
- In the case of real estate: that people related to corruption and/or transnational bribery are observed in their chain of tradition, several changes of ownership in a short period of time without a clear justification, unreasonable values in the negotiation of land for the same geographical area or with land of similar characteristics.
- High level of turnover of managers, lawyers, or procurement.
- Exaggerated increases in the volume and/or value of its revenues, with little relation to its main corporate purpose or to other companies in the sector, without a clear justification.
- They frequently change their data (bank account, address, telephone number, etc.).
- Contact email accounts different from the corporate one of the entity with which you are

Gustavo Adolfo Domínguez Villada

CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

managing the relationship without a clear reason.

- They demand to be taken care of or manifest a marked preference to be taken care of by someone in particular.
- They request operations or agreements that are not in writing.
- They operate with products or assets that have not been nationalized.
- They market restricted sale products without providing documentation of the proper authorizations or licenses.
- They offer invitations or hospitality on a recurring basis.
- Offer or request to streamline processes through known or referenced.
- That the third party requests cash payments.
- Contracts with contractors or state entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
- When the counterparty is known or believed to have a partner or director who is a Public Official or is a close relative of a Public Official.
- The counterparty is recommended or suggested by a Public Official or a close relative of a Public Official.
- The payment to the counterparty may increase or decrease depending on the results or the fulfillment of the agreed time (for example: early delivery of the commitment, penalties for delay, success commissions, achievement fees).
- The counterparty is requesting compensation that is above normal market rates for the services provided or under conditions that are unusual in any respect (for example: cash only, payment in advance, payment to a bank account that is not in the counterparty's name or in a country other than the one in which the counterparty is located).
- The counterparty is located in a high-risk country in accordance with the corruption risk score published in the Corruption Perceptions Index.
- Any other fact that is not expressly mentioned but that attracts contribution or generates distrust.

Worker or employee red flags

- Refuse to provide information at the time of linking. It includes the non-delivery of the duly completed compliance form or the required supports.
- Refuse to update information when required.
- When there are matches when performing the validation on the lists.
- Current employees who are linked to crimes related to corruption and/or transnational bribery.
- Significant changes in the employee's quality of life without apparent justification.
- Employee who avoids certain internal or approval controls, established for certain operations, products or services.
- Employee who omits the verification of the identity of a counterparty or does not compare their data with the records provided in the formats or databases provided.
- An employee who frequently receives gifts, invitations, and gifts from certain customers or counterparties.
- Employee who attends preferentially, exclusively and permanently or exempts a counterparty from certain controls with the argument that he is "quite known", "referenced from another entity", "only trusts me", "I collaborate in all his businesses" or similar.
- Employees who use their personal address to receive documentation from counterparties.

Gustavo Adolfo Domínguez Villada

CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com

Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

- Employees or candidates who provide altered or false information.
- Employees who are reluctant to take vacations, accept changes in their activity or promotions that imply variations in the functions they have been performing.

Warning signs in transactions

- Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or refunds.
- Foreign operations whose contractual terms are difficult to understand or highly sophisticated.
- Transfers from or from countries considered as Offshore.
- That the payment for the export comes from a person other than the foreign buyer.
- Inconsistencies between the values recorded or supported, with the values of the exchange statements.
- Transactions where the identity of the parties or the origin of the funds is unclear.
- Payments to related parties (Associates, employees, subordinate companies, among others) without apparent justification or inadequate accounting support.
- Unresolved conciliatory items that last over time.
- Transactions made to Third Parties without due diligence.

21.2. RISK MATRIX V 2.0 (JOINT WITH SAGRILIFT)

21.3. SAGRILIFT AND TBEP V 2.0 COMPLIANCE POLICIES

21.4. SAGRILIFT V 2.0 MANUAL

VERSION CONTROL

VERSION CONTROL	DESCRIPTION	RESPONSABLE ELABORACIÓN	APPROVAL IN CHARGE	APPROVAL DATE
1.0	Manual Creation	YOLANDA ARDILA HERRERA COMPLIANCE OFFICER	APPROVED ENTRY NO. 7 OF EXTRAORDINARY ASSEMBLY	01/28/2022
2.0	Manual Update	YOLANDA ARDILA HERRERA COMPLIANCE OFFICER	Approved Entry No. 16 MINUTES OF EXTRAORDINARY ASSEMBLY	12/16/2023

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com


Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Domínguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456



MANUAL DEL PROGRAMA DE TRANSPARENCIA ÉTICA Y
EMPRESARIAL - PTEE
2/11/2023

Communication Channels

<http://oficialc@expoganados.com>

www.expoganados.com

Phone: +57-607-6573882 Ext xxx

Reporting Channels

<https://www.supersociedades.gov.co/es/web/asuntos-economicos-corporate/bribery-complaints-%20transnational>

Reporting channels Secretariat of Transparency:

<https://secretariatransparencia.gov.co/observatorio-anticorrupcion-portal-ANTI-CORRUPTION>

Gustavo Adolfo Domínguez Villada
CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Domínguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.

Traducción Oficial

Gustavo Dominguez * Traductor e Intérprete Oficial * Universidad Nacional de Colombia
Certificado de Idoneidad No. 456

CERTIFICADO DE AUTENTICIDAD

Yo, el abajo firmante, GUSTAVO ADOLFO DOMINGUEZ VILLADA, traductor e intérprete oficial de los idiomas INGLÉS-ESPAÑOL-INGLÉS, en virtud de la Resolución No. 456 con fecha del 07/09/2016, emitida por la Universidad Nacional de Colombia, certifico por medio del presente que la anterior es una traducción correcta y real del documento enviado a mí por el candidato. En constancia de lo anterior suscribo la presente con mi firma y sello oficial el día 25 de abril de 2024.

Gustavo Adolfo Dominguez Villada

CC: 94.492.842 * Tel: (57) 315 3100261 * gustanove@gmail.com



Gustavo Adolfo Dominguez Villada
Traductor e Intérprete Oficial
Inglés - Español - Inglés
Certificado de Idoneidad No. 456 de Septiembre 07-2016
Epedido por Universidad Nacional de Colombia.