

	<b>HANDBOOK ON CORRUPTION AND TRANSNATIONAL BRIBERY</b>	<b>Manual:</b>	<b>GC-MA-03</b>
		<b>Emission:</b>	<b>31/05/2024</b>
		<b>Version:</b>	<b>01</b>

# **HANDBOOK ON CORRUPTION AND TRANSNATIONAL BRIBERY**

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## 1. GENERAL DESCRIPTION.

In 2017, **SOLUCIONES EMPRESARIALES 360° S.A.S** (hereinafter The Company), adopted the Business Ethics Program of the entity, by decision of the Assembly dated March 31, 2017, in which the Code of Ethics and Conduct and the Manual for its implementation were approved, guiding documents that define the structure of the company's ethics program and the responsibilities of the governing bodies. and that they require for their implementation of Manuals and policies.

Within the framework of the Implementation of Business Ethics and Transparency, this Transnational Bribery and Corruption Manual includes the necessary guidelines to implement the operation of the Transparency and Business Ethics Program – (hereinafter PTEE), in order to identify, detect, prevent and mitigate Corruption Risks and Transnational Bribery Risks in all acts, operations, business or contracts carried out by the company.

### 1.1 Presentation.

The Company, in accordance with the provisions of the applicable regulations, through this manual approved by the Board of Directors, defines the PTEE, in which employees, administrators, Associates, Contractors and other parties interested in carrying out relations with **SOLUCIONES EMPRESARIALES 360° S.A.S** . may find the guidelines and directives adopted by the company to identify, detect, prevent, manage and mitigate Corruption Risks and Transnational Bribery Risks.

### 1.2 Objective.

The objective of this manual is to define the operation of the Company's PTEE in order to identify, detect, prevent and mitigate Corruption Risks and Transnational Bribery Risks in all acts, operations, businesses or contracts carried out by the Company.

### 1.3 Scope.

This manual must be mandatory for employees, administrators, associates, contractors and all those who carry out any type of act, operation, business or contract with The Company.

### 1.4 Definitions.

[Administrators](#)  
[Early Warnings](#)  
[Risk analysis](#)  
[Risk appetite](#)  
[Associated](#)  
[Close Associates](#)

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- [Compliance Audit](#)
- [Self-control](#)
- [Whistleblowing Channel](#)
- [Code of Ethics and Conduct](#)
- [Ethics and Compliance Committee](#)
- [Contractor](#)
- [State Contract](#)
- [Corruption](#)
- [Due Diligence](#)
- [Employee](#)
- [Enterprise](#)
- [Adopting Entity:](#)
- [Obligated Entity](#)
- [Supervised Entity](#)
- [State Entity](#)
- [Risk Factors](#)
- [Total Revenue](#)
- [Law 1778 of 2016](#)
- [Ethics Line](#)
- [Risk Matrix](#)
- [Corruption Risk Matrix](#)
- [Transnational Bribery Risk Matrix](#)
- [International Business or Transactions](#)
- [OECD](#)
- [Compliance Officer](#)
- [Politically Exposed Person or PEP](#)
- [Compliance Policies](#)
- [Transparency and Business Ethics Program or PTEE](#)
- [Economic Resource](#)
- [C/ST Risks](#)
- [Corruption Risks](#)
- [Transnational Bribery or ST Risk Risks](#)
- [Foreign Public Servant](#)
- [Transnational Bribery or ST](#)
- [Subordinate Company](#)
- [Supervised Society](#)
- [SMMLV](#)

## **2. ORGANIZATIONAL STRUCTURE OF THE PTEE, FUNCTIONS AND RESPONSIBILITIES.**

### **2.1. Organizational Structure.**

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The Company's Board of Directors established an Ethics and Compliance Committee that is responsible for promoting the application of the principles contained in the Company's Code of Ethics and Conduct, ensuring its integrity and application and developing, among others, specific procedures for the prevention, updating and mitigation of Corruption Risks and Transnational Bribery Risks. This committee is composed of:

- Member of the Board of Directors.
- President of the Company.
- Principal Compliance Officer.
- Alternate Compliance Officer.

## **2.2. Functions.**

### **2.2.1 Board of Directors.**

- a. Issue and define the Compliance Policy.
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy and current regulations.
- c. Designate the Compliance Officer.
- d. To approve the document contemplated by the PTEE.
- e. Assume a commitment aimed at the prevention of C/ST Risks, so that the Company can carry out its business in an ethical, transparent and honest manner.
- f. Ensure the supply of the economic, human and technological resources required by the Compliance Officer for the fulfillment of his work.
- g. To order the pertinent actions against the Associates, who have management and administrative functions in the Company, the Employees, and administrators, when any of the above violates the provisions of the PTEE.
- h. Lead an appropriate communication and pedagogy strategy to ensure the effective dissemination and knowledge of the Compliance Policies and the PTEE to Employees, Associates, Contractors (according to the Risk Factors and Risk Matrix) and other identified stakeholders.
- i. To denounce and/or report through the channels enabled for this purpose, any act of corruption and/or transnational bribery that it knows of and that may affect The Company.

### **2.2.2. Ethics and Compliance Committee.**

- a. Promote complaints of Corruption and Transnational Bribery through the mechanisms that the Company has enabled for this purpose (Ethics Line).
- b. Ensure compliance with the opportunities for improvement recommended by the Board of Directors to the PTEE.

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- c. Supervise and direct the investigation of complaints received in the complaint channels and provide the applicable corrective measures.
- d. To meet in ordinary session once (1) per semester and in an extraordinary manner when required in accordance with its operating regulations.

**2.2.3. Legal Representative.**

- a. Submit to the Compliance Officer, for approval by the Board of Directors, the proposal of the PTEE.
- b. Ensure that the PTEE is articulated with the Compliance Policies adopted by the Board of Directors.
- c. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.
- d. In cases where there is no board of directors, the legal representative will propose the person who will occupy the function of Compliance Officer, for appointment by the highest corporate body.
- e. Certify to the Superintendence of Companies compliance with the provisions of the regulations in force, when it so requires.
- f. Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information is allowed to meet criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. The documentary supports must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the regulation that modifies or replaces it.
- g. To denounce and/or report through the channels enabled for this purpose, any act of corruption and/or transnational bribery that it knows of and that may affect The Company.

**2.2.4. Compliance Officer.**

- a. To present to the legal representative, for approval by the Board of Directors, the proposal of the PTEE.
- b. To submit, on a semiannual basis, one (1) report to the Board of Directors. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the management of the Compliance Officer and the administration of the Company, in general, in compliance with the PTEE.
- c. Ensure that the PTEE is articulated with the Compliance Policies adopted by the Board of Directors.
- d. Ensure effective, efficient and timely compliance with the PTEE.
- e. Implement a Risk Matrix and update it according to the Company's own needs, its Risk Factors, the materiality of the C/ST Risk and in accordance with the Compliance Policy.

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- f. Define, adopt and monitor actions and tools for the detection of C/ST Risk, in accordance with the Compliance Policy to prevent C/ST Risk and the Risk Matrix.
- g. Ensure the implementation of appropriate channels to allow anyone to report, confidentially and securely, about breaches of the PTEE and possible suspicious activities related to Corruption.
- h. Verify the proper application of the whistleblower protection policy that the Company has established and, with respect to employees, the workplace harassment prevention policy in accordance with the law.
- i. Establish internal investigation procedures in the Obligated Entity to detect breaches of the PTEE and acts of Corruption.
- j. Coordinate the development of internal training programs.
- k. Verify compliance with the Due Diligence procedures applicable to the Company.
- l. Ensure the proper filing of documentary supports and other information related to the management and prevention of C/ST Risk.
- m. Design the methodologies for classification, identification, measurement and control of C/ST Risk that will be part of the PTEE.
- n. Carry out the evaluation of compliance with the PTEE and the C/ST Risk to which the Company is exposed.
- o. To denounce and/or report through the channels enabled for this purpose, any act of corruption and/or transnational bribery that it knows of and that may affect The Company.

#### **2.2.5. Tax auditing.**

- a. It must report to the competent authorities any act of Corruption and/or Transnational Bribery that it becomes aware of in the performance of its functions and in accordance with the provisions of current regulations.
- b. In compliance with his duty, the tax auditor must pay special attention to the alerts that may give rise to suspicion of an act related to a possible act of Corruption and/or Transnational Bribery.

#### **2.2.6. Employees.**

- a. Comply with the provisions of the Company's Ethics and Conduct Manual.
- b. Comply with the policies established in the Framework of the Company's Transparency and Business Ethics Program – PTEE.
- c. To denounce and/or report through the channels enabled for this purpose, any act of corruption and/or transnational bribery that it knows of and that may affect The Company.
- d. To exercise their functions in compliance with the principles and values of The Company.
- e. Attend the induction, re-induction and/or training that the Company carries out on the PTEE.
- f. The others stipulated by the Company.

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### **2.3. Requirements to be appointed as a Compliance Officer.**

- a. Have the ability to make decisions to manage C/ST Risk and have direct communication with, and report directly to, the board of directors or the highest corporate body in the event that there is no board of directors.
- b. Have sufficient knowledge of C/ST Risk management and understand the ordinary course of activities of the Obligated Entity.
- c. Have the support of a human and technical work team, according to the C/ST Risk and the size of the Obligated Entity.
- d. Not belong to the administration, corporate bodies or belong to the tax audit body (act as a tax auditor or be linked to the tax audit company that performs this function, if applicable) or who performs similar functions or takes their place in the Obligated Entity.
- e. When the Compliance Officer is not linked to the Obligated Entity, this natural person 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 the Compliance Officer of more than one Obligated Business, (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 make it up.
- h. Be domiciled in Colombia.

### **2.4. Disqualifications and Incompatibilities Compliance Officer.**

The situations listed below shall be considered as incapacities or incompatibilities that prevent the Compliance Officer from exercising his or her work with full independence. Therefore, a person who:

- a. Have relatives up to the third degree of consanguinity, second degree of affinity or first civil degree about whom some link with Corruption and Transnational Bribery has been known.
- b. Not having provided all the necessary information in the security and due diligence studies that are practiced by the company at the time of their employment.
- c. Having ever incurred in crimes associated with Corruption and Transnational Bribery.

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- d. Belongs to: the administration or the corporate bodies or tax auditor or has the quality of legal representative of the Company.
- e. Any others determined by law or by the Board of Directors.

**3. POLICY FOR THE PREVENTION AND MANAGEMENT OF THE RISK OF CORRUPTION AND TRANSNATIONAL BRIBERY.**

**SOLUCIONES EMPRESARIALES 360° S.A.S** . has developed a policy focused on the fulfillment of activities designed to minimize the possibility of loss or damage that may be suffered when used as an instrument for acts of Corruption and Transnational Bribery.

This policy is disseminated to all employees, administrators, associates and contractors of The Company and other interested parties, in order to ensure its compliance.

The policy established by the organization is **Zero Tolerance for Corruption and Transnational Bribery**.

The Company, through the implementation and development of the mechanisms and procedures described in this Transnational Bribery and Corruption Manual, seeks to combat the performance and achievement of any type of act and/or activity contrary to the Law, as well as those that do not conform to the values and principles established by the Company in the development of its national and foreign commercial operations. in order to mitigate the materialization of risks related to Corruption and Transnational Bribery.

Identifying, detecting, preventing and mitigating the Risks of Corruption and Transnational Bribery contributes to the national and foreign market since it fosters competition in the business sector under equal conditions and generates confidence in the development of commercial negotiations.

This Policy defines the identification of the risk factors of Corruption and Transnational Bribery, as well as their measurement, control and management, establishing the guidelines of business integrity that will allow the Company to develop its commercial operation in the market under a framework of good business practices and risk management strategies that counteract all practices of Corruption and Transnational Bribery.

The Company expresses its commitment to prevent and control the Risk of Corruption and Risk of Transnational Bribery, timely detecting the risks that allow the implementation of controls in our operation in order to have a continuous improvement of the PTEE.

This policy is used as a basis for the identification of the factors that give rise to the Risk of Corruption and Risk of Transnational Bribery, as well as the other risks related to it.

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### **3.1. Aspects of the PTEE.**

The Transparency and Business Ethics Program – PTEE, brings with it the identification and evaluation of the C/ST Risk, through the Corruption Risk Matrix and Transnational Bribery Risk Matrix, regulating through Policies and through the Code of Ethics and Conduct:

- 3.1.1.** The delivery and offering of gifts or benefits to third parties.
- 3.1.2.** Remuneration and payment of commissions to Employees, Associates and Contractors.
- 3.1.3.** Expenses related to entertainment, food, lodging and travel activities.
- 3.1.4.** Political contributions of any nature and donations.
- 3.1.5.** Control and auditing systems.
- 3.1.6.** The procedures for filing and preserving documents that are related to the Company's International Business or Transactions.

### **3.2. Updating of the PTEE.**

Updates to the Compliance Policy and the PTEE will be made whenever there are changes in the activity of the Obligated Entity that alter or may alter the degree of C/ST Risk, or at least every two (2) years.

## **4. OBJECTIVES OF THE PTEE.**

In accordance with the manual, the following general objectives of the PTEE have been established:

- a. Properly identify acts and operations that do not comply with the Corporate values and principles established in the Company's Code of Ethics and Conduct.
- b. Report in a timely manner acts and operations that do not comply with the Corporate values and principles established in the Company's Code of Ethics and Conduct.
- c. Create and maintain controls to minimize the Risk of Corruption and Risk of Transnational Bribery.
- d. Train stakeholders on Corruption Risk and Transnational Bribery Risk.
- e. Maintain and preserve PTEE records.
- f. Continuously improve the PTTE.

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- g. Comply with the provisions of Law 1778 of 2016, Resolution 100-002657 of 2016 and Resolution 100-006261 of 2020 issued by the Superintendence of Corporations, External Circular 100-000003 of 2016 issued by the Superintendence of Corporations, amended by External Circular No. 10-000011 of 2021; External Circular No. 100-000012 of 2021 and other regulations that complement or modify it.

## **5. DISSEMINATION AND TRAINING OF THE PTEE.**

### **5.1. Disclosure.**

In order for the Company's Employees, administrators, Associates and Contractors to be properly aware of the PTEE, its disclosure will be carried out within the Company and to other interested parties, once (1) a year.

With respect to the PTEE's communication strategy, the Company will take into account the following elements:

- a. Communications addressed to the Company's Employees and Associates must expressly and unequivocally reflect the obligations of the directors related to the prevention of Corruption. Likewise, such communications will disclose the procedures for disclosing the Company's policy on financial controls, the delivery of gifts and donations, the creation of effective channels to receive confidential reports on Corruption activities, and information regarding sanctions for Employees and administrators who violate the PTEE.
- b. The communication strategy can be implemented through various mechanisms, such as publications in print or virtual media.
- c. The communication strategy will be available in Spanish and English.

### **5.2. Training.**

The Company will provide PTEE training to all of its employees when they join the Company or when changes are made to the PTEE. Likewise, it will carry out training for Employees, Administrators, Associates and Contractors, taking into account the Risk Factors identified, once (1) a year, in accordance with the schedule established for this purpose by the compliance officer and must reflect the Company's specific strategies to mitigate the applicable Corruption Risks and Transnational Bribery Risks.

In the same way, the training must be aimed at:

- a. Raise awareness of the Corruption Risks and Transnational Bribery Risks to which the Company is exposed.

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- b. To be updated when circumstances so require, in response to the changing dynamics of the specific risks of Corruption and Transnational Bribery faced by the Company's Employees, administrators and Associates.
- c. Give greater attention to individuals or businesses that are most exposed to such risks, (Employees or Associates who participate in state contracting activities or distribution businesses in countries or geographical areas with a high risk of Corruption and/or Transnational Bribery.
- d. Extend the scope of training in the fight against Corruption and Transnational Bribery to those Contractors identified by the Compliance Officer, as established by the Risk Matrix and the Compliance Policy.

Outreach and training should be properly documented.

## 6. IDENTIFICATION OF CORRUPTION RISKS AND TRANSNATIONAL BRIBERY RISKS.

It is defined as the process of identification, evaluation, control, prioritization, response and monitoring of the risks to which the company is exposed in acts of corruption and transnational bribery, with the purpose of defining an appropriate response that allows them to be eliminated, mitigated, accepted or transferred.

Therefore, **the Company** has defined a corporate risk management system called "**Value Construction Supported by Risk Management**" which is documented in the company's Quality Management System, which allows managing the risks identified within the organization, including those related to Corruption and Transnational Bribery.

There is also a risk matrix, which involves all the sources of risk of **THE COMPANY**, based on the operations, businesses and contracts carried out by the company, for which aspects such as:

- i. Strategic direction.
- ii. Internal and external context of the company.
- iii. Sources of risk related to processes, employees, administrators, associates, contractors and other stakeholders, products, distribution channels and territorial jurisdiction.
- iv. The type of activity carried out by the company and its link with activities vulnerable to Corruption and Transnational Bribery.
- v. Risk Factors for Corruption and Transnational Bribery: **Soluciones EMPRESARIALES 360° S.A.S .** has identified the following risk factors for Corruption and Transnational Bribery:

A. With respect to operations or activities with employees, administrators, associates, contractors and other interested parties, related to:

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1. Natural or legal persons who are not fully identified.
  2. Partners, shareholders or employees with a judicial record of Corruption and Transnational Bribery.
  3. New partners or shareholders without previously verifying the origin of the resources they contribute.
- B. With respect to operations, businesses or contracts that represent, have as their object or involve:
1. High volume of cash with no apparent justification.
  2. Movable or immovable property at prices that are considerably different from normal market prices.
  3. Donations that do not have an apparent Ultimate Beneficiary, whose origin is not known or that the latter is domiciled in a high-risk country or jurisdiction.
  4. Relevant operations, businesses or contracts that are not in writing.
  5. Payments of transactions with resources derived from international remittances from several senders in favor of the same beneficiary, or from the same sender in favor of several recipients, without an apparent relationship.
  6. Operations with subcontractors that have not been identified.
  7. Commercial operations or business with persons included in cases of Corruption and Transnational Bribery.
  8. Transactions entered into with Counterparties domiciled or located in Geographical Areas designated by FATF as non-cooperating.
  9. Transactions with Products derived from illegal activities (including, but not limited to, smuggling).
  10. Operations with Products that have not been duly nationalized.
  11. Transactions with restricted sale Products that do not have the proper authorizations or licenses.
  12. Payments for entertainment expenses: Expenditures made by the legal entity to the foreign public servant for travel or any type of entertainment, without being directly related to the goods or services contracted by the State to which the official belongs.
  13. Delivery of gifts: Includes objects of pecuniary value that the legal person promises or delivers to the foreign public servant, without these being directly related to the goods or services contracted by the State to which the official belongs.
  14. Political contributions: Covers payments in money or in kind that the legal person makes to political campaigns in the foreign country, without being directly related to the goods or services contracted by the State to which the official belongs.
- C. With respect to cash transactions from or related to:
1. Countries with a high level of corruption and political instability.

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2. Cash deposits into personal or business bank accounts from unexplained sources.
3. Unjustified documentation about, or does not correspond to, the origin or the owner.
4. Quantity, value or currency not consistent with the circumstances of the bearer.
5. Concealed cash carrying.
6. Clear safety risk in the method of transport.
7. Transportation with high costs compared to alternative methods of transportation.
8. Turnover or cash sales not expected in the economic sector.
9. Large increase in turnover or cash sales from unidentifiable customers.
10. Loans from abroad received in cash and local currency.
11. Delivery of sums of money to foreign public servants as retribution for the commission of conduct related to international bribery.

The risk matrices are constantly updated in accordance with the reporting of risk events, evolution of action plans and identification of emerging risks. Notwithstanding the foregoing, the evolution of the risk profile of Corruption and Transnational Bribery shall be presented at least semiannually to the Ethics and Compliance Committee.

Additionally, the Compliance Officer identifies Corruption and Transnational Bribery risks every time the company ventures into new markets or offers new products in the company of those responsible for the projects. For this reason, it is the obligation of the process leaders to inform the Compliance Officer of this type of change in their planning stage in order to advance the identification of risks.

To guarantee the effectiveness of the PTEE, it is a policy to review the procedure and the Risk Management matrix annually or in case any change is detected within the established sources of risk, it will be carried out immediately, to include the changes that are required (among other new markets, new products or services).

## **7. MEASUREMENT OR EVALUATION OF C/ST RISK.**

The organization will develop the identification, management, response and prioritization of the risk of Corruption and Transnational Bribery in accordance with the guidelines and/or parameters established in the SG-MA-02 Manual for the Construction of Value Supported by Risk Management.

## **8. CONTROL AND MONITORING OF COMPLIANCE AND PTEE POLICIES.**

The Company, in order to control and supervise the Compliance Policies and the PTEE, will carry out the following procedures:

- a. The supervision by the Compliance Officer regarding the management of the C/ST Risk in the legal relations with State Entities or in the International or National Businesses or Transactions in which the Company participates. To this end, the administrators will put in place mechanisms that allow

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the Compliance Officer to verify the effectiveness of the procedures aimed at preventing any act of Corruption and Transnational Bribery.

- b. The periodic performance of Compliance Audits and Due Diligence procedures, as ordered by the Compliance Officer.
- c. Conducting surveys of Employees and Contractors, in order to verify the effectiveness of the PTEE.
- d. The performance of an Independent Audit, by the internal control and risks area, to **THE COMPANY**.

## 9. DUE DILIGENCE.

In the exercise of Due Diligence, the purpose and complexity of the contracts, the amount of the remuneration of the Contractors, the countries where they carry out their activities and the other aspects that the Compliance Officer considers pertinent must be taken into account.

Similarly, Due Diligence procedures must be carried out on a regular basis, with the frequency deemed by the Compliance Officer, through the periodic review of legal, accounting or financial aspects. Due Diligence may also be for the purpose of verifying the good credit or reputation of the Contractors.

The company has established a due diligence procedure for the knowledge of directors, Contractors, Politically Exposed Persons (PEPs), associates, employees and other interested parties:

### 9.1. Knowledge of Directors

The company carries out the following activities that allow the directors to be informed:

- a) To know by any legal means the origin of the resources.
- b) Verify your identity.
- c) Verify and confirm your contact details, your economic activity and request any additional documentation that is considered relevant.
- d) The information for each administrator will be updated annually.

### 9.2. Knowledge of Contractors

The company carries out the following activities that allow the contractor's knowledge to be carried out:

- a) That the products do not come from illegal activities.
- b) That the products have been duly nationalized.
- c) That the products are not smuggled or for restricted sale and, if they are, that they have the proper authorizations or licenses.
- d) The information for each contractor will be updated annually.

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### 9.3. Knowledge of Politically Exposed Persons (PEP)

The company carries out the following activities that allow the knowledge of a PEP to be carried out.

- a) If the PEP or PEPs want to establish any type of relationship with the company, they must carry out the procedure of knowing the client, contractor or employee as the case may be and fill out the respective knowledge form.
- b) The following procedures are in place to conduct due diligence on these:
  - 1) Have knowledge of:
    - (i) Spouses or permanent partners of the PEP.
    - (ii) The relatives of the PEP, up to the second degree of consanguinity, second degree of affinity and first civil degree.
    - (iii) The members of the PEP, when the PEP is a partner of, or is associated with, a legal entity and, in addition, directly or indirectly owns a stake of more than 5% of the legal entity, or exercises control of the legal entity, under the terms of article 261 of the Commercial Code.
    - (iv) The PEP's Close Associates.
  - 2) Approval to carry out relationships with this counterparty must be authorized by the Compliance Officer.
  - 3) Measures are taken to establish the origin of the resources.
  - 4) Continuous and intensified monitoring of the contractual relationship is carried out.

### 9.4. Knowledge of partners

The company carries out the following activities that allow the shareholder to be known:

- a) Knowledge of the real beneficiary of the investment.
- b) Knowledge of the origin of the investor's funds.

### 9.5. Knowledge of Employees

In the personnel selection process, the company will develop the activities that allow it to carry out the knowledge of the employee in accordance with the provisions of the personnel hiring procedure; likewise, the information of each employee must be updated annually.

See TH-PR-03 Personnel selection procedure.

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### 9.6. Due Diligence on C/ST Risk

Due Diligence to identify C/ST Risks will be focused on the following:

- a. Be oriented, exclusively, to the identification and evaluation of Corruption Risks and Transnational Bribery Risks related to the activity carried out by the Company, its Subordinate Companies and Contractors, which must include in a special way the adequate review of the specific qualities of each Contractor, its reputation and relations with third parties.
- b. Due Diligence activities must be in writing, so that it can be easily accessed and understood by the Compliance Officer.
- c. Provide elements of judgment to rule out that the payment of a very high remuneration to a Contractor hides indirect payments of bribes or gifts to national public servants or Foreign Public Servants, which corresponds to the higher value that is recognized to a Contractor for its intermediation work.
- d. Be carried out through Employees with the necessary capacity or through third parties specialized in these tasks. They must have the human and technological resources to collect information about the commercial, reputational and sanctioning records in administrative, criminal or disciplinary matters that have affected, affect or may affect the persons subject to Due Diligence. These will include both Contractors and potential Contractors, as well as individuals who provide services to Contractors under any contractual modality, provided that they are relevant in a legal relationship that may have a C/ST Risk.

## 10. WARNING SIGNS.

The Company will take into account, at a minimum, the following warning signs:

### 10.1. In the analysis of accounting records, operations or financial statements:

- a. Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or refunds.
- b. Operations abroad whose contractual terms are highly sophisticated.
- c. Transfer of funds to countries considered as tax havens.
- d. Operations that do not have a logical, economic or practical explanation.
- e. Operations that are outside the ordinary course of business.

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- f. Transactions where the identity of the parties or the origin of the funds is unclear.
- g. Assets or rights, included in the financial statements, that have no real value or that do not exist.

**10.2. In the corporate structure or corporate purpose:**

- a. Complex or international legal structures with no apparent commercial, legal or tax benefits or owning and controlling a legal entity with no commercial purpose, particularly if it is located abroad.
- b. Legal entities with structures where there are national trusts or foreign trusts, or non-profit foundations.
- c. Legal entities with "off shore entities" or "off shore bank accounts" structures.
- d. Non-operating companies under the terms of Law 1955 of 2019 or that due to the development of the business can be considered as "paper" entities, that is, that reasonably do not fulfill any commercial purpose.
- e. Companies declared as fictitious suppliers by the DIAN.
- f. Legal entities where the Beneficial Owner is not identified (as this term is defined in Chapter X).

**10.3. In the analysis of transactions or contracts:**

- a. Frequently resort to consultancy contracts, brokerage contracts and the use of joint ventures.
- b. Contracts with contractors or state entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
- c. Contracts with Contractors that provide services to a single client.
- d. Unusual gains or losses on contracts with Contractors or state entities or significant changes without business justification.
- e. Contracts that contain variable remuneration that is unreasonable or that contains payments in cash, in Virtual Assets (as this term is defined in Chapter X), or in kind.
- f. Payments to PEPs or people close to the PEPs.
- g. Payments to related parties (Associates, Employees, Subordinate Companies, branches, among others) without apparent justification.

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## 11. COMPLAINTS AND REPORTS.

Employees, Administrators, Associates, Contractors and other interested parties (identified and considered pertinent by the Compliance Officer), internally and externally, must report and/or report through the channels enabled for this purpose, any Act of Corruption and/or Transnational Bribery that they know and that may affect The Company.

### 11.1. Ethical Line.

Employees, Administrators, Associates, Contractors and other interested parties (identified and considered pertinent by the Compliance Officer), may make complaints and/or reports of any Act of Corruption and/or Transnational Bribery that they know and that may affect The Company, through the following channels:

- a. Email: [etica.cumplimiento@soe360.com.co](mailto:etica.cumplimiento@soe360.com.co)
- b. Complaints form established in the web link: <https://soe360.com.co/formulario-de-la-linea-de-etica/>
- c. Telephone line: (601) 482 4360 option 6.

### 11.2. Report of complaints of Transnational Bribery to the Superintendence of Companies and Acts of Corruption to the Secretariat of Transparency.

The Company will inform the Employees, Administrators, Associates, Contractors and other interested parties (identified and considered pertinent by the Compliance Officer), the Transnational Bribery Complaints Channel provided for this purpose by the Superintendence of Companies and the Complaints Channel for Acts of Corruption that the Transparency Secretariat has established for this purpose.

Transnational Bribery Complaints Channel available at the following link:

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

Channel for Complaints of Acts of Corruption available at the following link:

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

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## **12. OPERATIONAL CONTROLS.**

### **12.1 Procedure for verifying information of administrators, contractors, associates and employees.**

To verify the information provided by the directors, Contractors, shareholders and employees, the company automatically cross-checks the data with the binding lists adopted by the company in accordance with procedure GC-PR-03 Verification and Management of Counterparties on Restrictive Lists.

### **12.2 Cash Handling Procedure.**

The company has implemented the Cash Management Procedure TS-PR-01 Minor Cash Management Procedure , which seeks to establish the steps that guarantee the good management of cash from payments received or made to counterparties.

## **13. IDENTIFICATION AND REPORTING OF UNUSUAL AND SUSPICIOUS TRANSACTIONS.**

The company will report to the Financial Information and Analysis Unit (UIAF) all suspicious transactions that it detects in the ordinary course of its business or activities due to the controls implemented, for which the company has adopted the following measures.

### **13.1 Identification and Reporting of Unusual Transactions.**

The administrator, Contractor, associate, employee or third party who detects an Unusual Operation in the company in accordance with the warning signs established in the due diligence procedures, must report publicly or anonymously through the complaint mechanisms established by the company in its ethics line.

### **13.2 Identification and Report of Suspicious Transactions.**

To identify a suspicious transaction, the Compliance Officer must abandon any subjective element of judgment that contains any type of conflict of interest and will base his determination on the defined warning signs, the classification of the crime of Corruption and Transnational Bribery, the analysis of the supporting documentation of the unusual operation and the administrator's study. Contractor, associate, employee or third party based on the following means:

- ✓ Research on internet content search engines (Google).
- ✓ Anonymous or complaints generated about the administrator, Contractor, associate, employee or third party within the company's ethical line.

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- ✓ Press information.
- ✓ Documentation provided by the administrator, Contractor, associate, employee or third party.
- ✓ Explanations provided by the administrator, Contractor, associate, employee or third party according to their knowledge.
- ✓ Hearsay.
- ✓ Public documents.
- ✓ Documents issued by international authorities.
- ✓ Public checklists.

If the transaction analyzed can be considered a Suspicious Transaction, the Compliance Officer must report it through the UIAF's online reporting system (SIREL) and carry out the corresponding report.

All company officials are obliged to keep the information reported confidential and therefore may not inform the counterparties and/or related stakeholders in the suspicious transaction reports submitted to the UIAF.

The original documents that support the detection and reporting of the suspicious transaction must be kept in accordance with the provisions of the Law and the Information Security and Document Retention Manual, in order to send them in a complete and timely manner to the competent authorities in the event that any of them requests them.

#### **14. INFORMATION SECURITY AND DOCUMENT RETENTION.**

To carry out an adequate information security and document retention process in the company, the following must be taken into account:

- a) Every information asset must have the controls associated with the value it has for the company.
- b) All counterparties are responsible for the correct use, retention and transfer of information assets.
- c) All information assets must comply with the storage period in accordance with legal or mission requirements and once this period is completed, the final disposition of the asset will be taken into account, complying with the established retention times.
- d) All counterparties must protect information assets and technological elements in order to ensure their confidentiality, integrity and availability.

This procedure is documented in the information security policy.

See SI-PO-01 Information Security Policy and SG-PR-01 Document and Records Control Procedure.

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## 15. SANCTIONS.

Failure to comply with this manual by counterparties and third parties related to **the Company**, exposes it to a greater degree to the risk of Corruption and Transnational Bribery, which may lead to the imposition of sanctions on the Company, the Compliance Officer, the tax auditor and/or its administrators in accordance with the provisions of numeral 3 of article 86 of Law 222 of 1995, in numeral 23 of article 7 of Decree 1736 of 2020 and other regulations that complement or modify it, without prejudice to the actions that correspond to other authorities.

When the Compliance Officer evidences situations that violate the policies and procedures established in the PTEE manual, he/she must make a report of what happened and send it to the Legal Representative or the Ethics and Compliance Committee so that it can carry out the investigations and, if there is merit, the process will be initiated to determine the type of sanction to be applied according to the impact of the omission and the seriousness of the offense, in accordance with the provisions of the Internal Work Regulations and the Code of Ethics and Conduct of the company.

On the other hand, the Compliance Officer will inform the Ethics and Compliance Committee of the situations presented in order to adopt the necessary measures to maintain adequate control and prevent the materialization of risks of Corruption and Transnational Bribery.

## 16. REVISION OF THE PTEE.

The Compliance Officer and the Legal Representative shall submit reports to the Ethics and Compliance Committee on a semi-annual basis, which shall include an evaluation and analysis of the efficiency and effectiveness of the PTEE, the results of the Compliance Officer's management, the company's administration, and shall propose the improvements that it deems appropriate for the PTEE.

## 17. RELATED DOCUMENTS

The following is a description of the documents that form an integral part of this manual.

Internal:

- SG-MA-02 Manual for the construction of value supported by risk management.
- GC-PR-04 Know-Your-Customer Procedure.
- GC-PR-03 Procedure for Verification and Management of Counterparties on Restrictive Lists.
- CP-PR-01 Procedure for Identifying, Selecting, Approving and Registering Business Associates-Suppliers.
- TH-PR-03 Personnel selection procedure.
- TS-PR-01 Minor Cash Management Procedure.
- SI-PO-01 Information Security Policy.
- SG-PR-01 Document and Records Control Procedure.

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**18. VALIDITY.**

The TRANSPARENCY AND BUSINESS ETHICS PROGRAM - PTEE and the MANUAL ON CORRUPTION AND TRANSNATIONAL BRIBERY will be in force as of May 5, 2022 and will be published on the website of **SOLUCIONES EMPRESARIALES 360° S.A.S.**

**This document has been signed and approved through document manager, original document lays on SOLUCIONES EMPRESARIALES 360° S.A.S. – SOE 360’s internal repository.**

**19. CONTROL OF CHANGES.**

<b>Date</b>	<b>Version</b>	<b>Description of the Change</b>	<b>Position responsible for the Change</b>
31/05/2024	01	Document is creates and standardized in english version.	Compliance Officer

<b>Created</b>	<b>Revised</b>	<b>Approved</b>
Chief Compliance Officer	Company Board of Directors	Company Board of Directors