

	<b>ANTICORRUPTION POLICY</b>	<b>Policy</b>	<b>GC-PO-03</b>
		<b>Emission:</b>	<b>28/08/2024</b>
		<b>Version:</b>	<b>01</b>

## 1. OBJECTIVE

The purpose of this Policy is to strengthen the guidelines of the Code of Ethics and Conduct, the SAGRILAF Manual, the Transparency and Business Ethics Program (PTEE) and the Company's Transnational Bribery and Corruption Manual (hereinafter "The Documents"), in order to give greater scope with respect to what SOLUCIONES EMPRESARIALES 360° SAS expects from its Recipients in terms of ethical conduct, to treat each other with respect and fairness and to promote high levels of compliance and individual and corporate performance. Among other things, this Policy:

- Establishes standards of ethical conduct in the Company.
- It helps identify potential violations of The Documents.
- Outlines standards for disclosing actual or potential conflicts of interest.
- Provides information on how to report concerns about violations of the Documents or legal or ethical issues in general.

## 2. SCOPE

It applies to all processes, directors, administrators, employees, workers on mission, shareholders, agents, consultants, joint venture partners and/or any other representative of the Company.

## 3. RESPONSIBLE

The process leader is responsible for ensuring that this document is duly updated and guaranteeing the positions that must replace the activities described in the document.

## 4. POLICY DESCRIPTION

**SOLUCIONES EMPRESARIALES 360° SAS** is committed to conducting all aspects of the business in accordance with the highest legal and ethical standards. As a Company, we strive to conduct ourselves in accordance with the highest standards of ethical conduct and recognize that we operate in a wide range of business environments, many of which pose competitive challenges to our ability to conduct our business operations with integrity. However, throughout our operations, the Company seeks to avoid even the appearance of inappropriate conduct in the actions of its directors, administrators, employees, workers on mission, shareholders, agents, consultants, joint venture partners and/or any other representative of the Company who have or are likely to have contact with foreign officials in the development of the Company's corporate purpose (hereinafter the "**Recipients**"). The company adopts this Policy within the framework of the situation of control and/or business group that it holds and that is reported in the certificate of existence and legal representation.

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At **SOLUCIONES EMPRESARIAL 360° SAS**, we value our reputation for honesty and ethical behavior. This reputation depends on all of us following the highest ethical standards when dealing with our customers, suppliers, contractors, prospective customers, shareholders and other employees of the company.

The purpose of this Policy is to strengthen the guidelines of the Code of Ethics and Conduct (GC-CD-01/GC-CD-02), the SAGRILAFT Manual (GC-MA-01), the Transparency and Business Ethics Program (PTEE) (GC-PG-01) and the Company's Transnational Bribery and Corruption Manual (GC-MA-03) (hereinafter "**The Documents**"), in order to give greater scope to what is available to the Company. expects its Recipients to conduct ethically, treat each other with respect and fairness, and promote high levels of compliance and individual and corporate performance. Among other things, this Policy:

- Establishes standards of ethical conduct in the Company.
- It helps identify potential violations of The Documents.
- Provides information on how to report concerns about violations of the Documents or legal or ethical issues in general.
- Outlines standards for disclosing actual or potential conflicts of interest.

No policy can identify all possible situations that may arise related to ethical behavior or conflicts of interest. We expect you to use your best judgment in applying the requirements of this Policy to your particular situation.

We expect all Recipients to read, understand, and comply with both the spirit and the letter of this Policy.

**4.1 FOREIGN CORRUPT PRACTICES ACT AND ANTI-CORRUPTION COMPLIANCE POLICY.**

***Compliance is a core value for the Company*** and we are committed to conducting business both ethically and in full compliance with the Law. The Company prohibits all improper or unethical payments to foreign officials anywhere in the world. Countries around the world are adopting anti-corruption laws, making offering bribes a crime. Therefore, the Company and the Recipients must comply with the Law.

As part of this Policy, the Company welcomes the United States Foreign Corrupt Practices Act ("FCPA") for good business practices and makes known to Recipients, reiterating its commitment to integrity and explaining the specific requirements and prohibitions applicable to operations under the FCPA's anti-corruption provisions. This Policy contains information aimed at preventing corruption and bribery in the Company's activities.

The Company strictly prohibits all forms of bribery and corruption and will take all necessary measures to ensure that it does not occur in its business activities.

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Under the FCPA, it is illegal for U.S. persons, including U.S. companies and their subsidiaries, officers, directors, employees, and agents, to bribe foreign public officials. The concept of prohibiting bribery is simple. However, understanding the full scope of the FCPA is essential, as this law directly affects the day-to-day business interactions between the Company and foreign governments and government or government-controlled or governmental entities.

Violations of the FCPA can also result in violations of other U.S. laws, including anti-money laundering, mail and wire fraud, and conspiracy laws. The penalties for violating the FCPA are severe. In addition to being subject to the Company's disciplinary policies, individuals who violate the FCPA may also be subject to imprisonment and fines.

In addition to the FCPA and other U.S. laws, the Company may be subject to foreign anti-corruption laws or other laws of countries in which it operates. Examples of such foreign anti-corruption laws include the United Kingdom's Anti-Bribery Act of 2010, the Inter-American Convention against Corruption ratified by Colombia in 1996, and Colombian Law 1778 of 2016. This policy generally sets forth expectations and requirements for compliance with all such laws.

**Applicability.** This policy applies to the Recipients of **SOLUCIONES EMPRESARIALES 360° SAS**, as well as to the Recipients of its subsidiary companies (when applicable), in the development of all the Company's operations. If applicable, subsidiaries shall adopt individual policies that implement the requirements of laws relating to anti-corruption policies, but such subsidiaries shall remain fully subject to the requirements of this Policy (where applicable).

**1. Prohibited Payments.**

Company Recipients are prohibited from doing, promising, authorizing, or offering, directly or indirectly, anything of value to an official of a foreign government on behalf of the Company with the intent to induce the officer to misuse his or her position to secure an improper advantage, obtain or retain business, or direct business to any other person or entity. This prohibition includes payments to third parties, either knowingly or knowingly ignoring circumstances that indicate a high probability that the third party will use any part of the payment for bribes. It is not necessary to make the payment for a violation to exist. An offer constitutes a violation.

**(a) Cash and in-kind payments: "Anything of value."** Payments that violate the FCPA can arise in a variety of settings and include a wide range of payments beyond cash bribery or kickbacks. The FCPA prohibits giving "anything of value" for an improper purpose. This term is very broad and can include, for example, the following:

- (i) Gifts;
- (ii) Travel, meals, accommodation, entertainment, gift cards;

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(iii) Loans, arm's-length transactions; and

(iv) Charitable donations.

**(b) Foreign Government Official.** The FCPA broadly defines the term "government official" to include:

(i) Officials or employees of a foreign government or any department, agency, or instrument thereof;

(ii) Officers or employees of a company or business wholly or partially owned by a government ("state-owned or controlled enterprises");

(iii) Officials or employees of a public international organization (such as the United Nations, the World Bank, or the European Union);

(iv) Foreign political parties or officials thereof; and

(v) Candidates for political office.

The term also includes spouses or other immediate family members of foreign officials and persons, regardless of nationality, who serve as advisors, consultants, or agents of foreign governments. Immediate family members, in addition to the person's spouse, mean the person's parents, civil union partner, children, siblings, and in-laws, including adoptive relationships.

## **2. Charitable contributions**

The Company supports good corporate citizenship initiatives that involve charitable donations to the foreign communities in which it operates. However, such contributions must not disguise the illegal payment to foreign officials in violation of the FCPA and other applicable U.S. and foreign laws. Accordingly, all charitable donations of the Company must be approved in accordance with the guidelines set forth in Section 8.

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**3. Political Contributions.**

Contributions by the Company to candidates for foreign political office, as well as to currently serving foreign government officials, are prohibited unless approved in accordance with the guidelines set forth in Section 8. This Policy is not intended to discourage or prohibit personal, voluntary, and lawful political contributions that are not intended to circumvent the foregoing prohibition. However, the Company will not reimburse Recipients for political contributions.

**4. Record keeping.**

All expenditures involving foreign government officials must be accurately recorded, providing the purpose and amount of the expenditure.

To prevent the concealment of bribes and other improper payments, the FCPA requires the Company to maintain books, records, and accounts with reasonable detail that accurately and fairly show the Company's assets and how the Company's money has been spent. Unregistered, false, or misrepresented assets or funds need not be material to the financial well-being of the Company to constitute a breach. The Company has adopted a system of internal accounting and operating controls and procedures that must be strictly adhered to by all employees and representatives of the Company when providing financial and business transaction information to and within the Company, such that all underlying transactions are properly documented, recorded and reported. These internal controls are the backbone of the integrity of the Company's records and financial statements. Failure to provide accurate and fair documentation about any transaction is a separate violation of books and records from both the FCPA and this Policy, whether the transaction is legitimate, such as a legal facilitation payment or lawful promotional or marketing expense, or an illegal bribe. This further highlights the need to avoid improper payments altogether, minimize the use of facilitation payments, ensure that all promotional and marketing expenses comply with applicable anti-corruption prescriptions, and maintain accurate books and records, in any case.

The Company also expects its Recipients (where applicable) to maintain books and records that accurately and fairly record all transactions, services, and the purpose of any payment, including those itemized in invoices sent to the Company.

**5. Cash payments.**

Cash payments of any kind to a third party, other than documented petty cash disbursements that are consistent with this anti-corruption policy and in accordance with other Company policies, or other valid

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and approved payments, are prohibited. Company checks shall not be issued "blank," "bearer," or any other person other than the party entitled to payment, except to replenish properly used petty cash funds.

**6. Representatives.**

The Company will conduct due diligence, as stipulated in The Documents, on the counterparties (customers, suppliers, contractors, employees, managers, shareholders) with whom it conducts transactions. The Company will ensure that due diligence is related to FCPA guidelines. Counterparties will comply with the FCPA and other applicable laws if applicable.

**7. Compliance.**

Recipients must be aware of and conduct their activities in accordance with the requirements set forth in this Policy. Recipients who violate this Policy are subject to the respective applicable penalties. It is absolutely imperative that any and all persons conducting business with the Company also understand that the Company and its Recipients will, under no circumstances, offer, give, authorize or accept bribes or kickbacks and that we expect and require the same conduct from you.

Recipients should always be alert to situations that may indicate the possibility of an FCPA violation. Any employee who has reason to believe that there is a possibility of a violation of this Policy or who suspects that this Policy may have been violated must immediately notify the Company, as specified in the section entitled "Reporting Policy Violations." Any person who, in good faith, reports suspected legal, ethical, or policy violations will not suffer any adverse consequences for doing so. Where it has doubts about the appropriateness of any conduct, the Company requires that additional guidance be sought before taking any action that may subject the Company to potential liability under the FCPA.

**8. Approval requirements.**

There shall be no limitation to the other terms and provisions of this Policy, to ensure the highest level of integrity in conducting trades. The approval of the General Meeting of Shareholders and/or the Board of Directors of the Company is required, as the case may be, before:

- Directly or indirectly commit funds, time, facilities, or any other type of support to any activity on behalf of the Company including, but not limited to, contributions, donations, or sponsorships to any public or private organization or to third parties seeking to facilitate contributions of any kind to such organizations; and

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- Provide meals, entertainment, travel, services, gifts, or anything of value under the Company's name, regardless of whether the same is of nominal value, for any and all public officials or personnel, including, but not limited to, candidates for public office or any person affiliated with a governmental entity, administrative entity, or any other quasi-governmental entity.

#### 9. Duty of cooperation.

From time to time, the Company may conduct a more detailed review of certain transactions. As part of these reviews, the Company requires all Recipients to cooperate. Failure to cooperate in an internal review constitutes a breach of Recipients' obligations to the Company, and will treat this failure severely in accordance with the Law.

#### 10. Recognition that other laws may apply.

The Company and its Recipients acknowledge that operations may be conducted in other jurisdictions and that our conduct, to the extent possible, will comply with those laws, as well as the FCPA. With specific reference to the United Kingdom Bribery Act 2010, the Company also acknowledges and intends that this Policy will be interpreted and applied in a manner consistent with the following guiding principles:

- ***Proportionate Procedures*** – The Company recognizes that, in order to fulfill its commitment to bribery prevention, a one-size-fits-all approach cannot be successful. Rather, the Company must continually assess the risks it faces in each jurisdiction in which it conducts operations by tailoring its prevention efforts.
- ***High-Level Commitment*** – The Company's management is committed to all Recipients conducting the Company's business fairly, honestly, and openly.
- ***Risk Assessment*** – The Company will monitor and evaluate the risks in the operations it conducts not only based on the jurisdiction in which it operates, but also considering its corporate purpose, its transactions, the persons with whom it conducts operations as stipulated in The Documents.
- ***Due Diligence*** – The Company will implement and carry out due diligence procedures, taking into account a proportionate and risk-based approach, as stipulated in The Documents.
- ***Communication (including training)*** – The Company will regularly and clearly communicate the importance of compliance with the anti-corruption guidelines as set forth in The Documents.
- ***Monitoring and Review.*** – Recognizing that bribery risks change over time and that effective bribery prevention requires constant monitoring, the Company has adopted and will maintain its procedures aimed at detecting and preventing bribery as stipulated in The Documents.

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**11. Questions about politics.**

If you have any questions about the meaning of this Policy or how it should be interpreted, you may contact your immediate superior to discuss the matter (where applicable), the Compliance Officer, the Ethics and Compliance Committee and/or the Company's Human Talent area.

**12. Report Policy Violations.**

Recipients must report, report and/or report any possible violation of this policy through the channels of the Ethics Line enabled for this purpose:

**Email:** [etica.cumplimiento@soe360.com.co](mailto:etica.cumplimiento@soe360.com.co)

**Web Form:** <https://soe360.com.co/formulario-de-la-linea-de-etica/>

**Phone Line:** (601) 482 4360 option 6

Complaints, reports and/or reports made through the channels of the Ethics Hotline (which is managed by a third party independent of the Company) will be treated in accordance with the procedure that is currently handled for their attention and that is known to the Recipients.

**4.2 SANCTIONS COMPLIANCE AND IMPORT CONTROL POLICY.**

The Company's policy and commitment has been and continues to be that all Recipients must fully comply with all applicable laws and regulations governing economic sanctions and import controls. The Company for good business practices also abides by the laws and regulations administered by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC"), the Bureau of Industry and Security, and the U.S. Department of Commerce's Census Bureau, as applicable. The Company's Subsidiaries (where applicable) shall adopt individual policies implementing applicable requirements and relating to sanctions and import control policies, which shall remain fully subject to the requirements of this Policy.

The Company is subject to economic sanctions laws and regulations administered by OFAC ("OFAC Laws") and economic sanctions laws and regulations that apply to its operations in other jurisdictions (collectively, with the OFAC Laws, "Sanctioning Laws"). While there are some similarities between countries regarding sanctions laws, each country has different laws, regulations, and policies administered by different government agencies. This Sanctions Compliance Policy ("Sanctions Compliance Policy") is intended to facilitate the Company's compliance with the Sanctions Laws and to

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reduce reputational, operational, contagion, and legal risks that could arise from a potential breach of the Laws.

All services provided and all transactions conducted by or through the Company and its subsidiaries must comply with all OFAC Laws, as applicable. Laws and regulations administered and enforced by OFAC prohibit or restrict U.S. persons from engaging in or facilitating transactions involving specific countries, organizations, and individuals, which are listed on OFAC's List of Specially Designated Nationals ("SDNs") and Blocked Persons ("SDN List"), Executive Order 13599 List ("EO13599 List"), or who are otherwise subject to OFAC Laws. OFAC. Countries and regions subject to comprehensive comprehensive sanctions include the Crimea region of Ukraine, Cuba, Iran, North Korea, Sudan, and Syria ("Sanctioned Countries"). While there are differences in the regulations applicable to each country, in general, OFAC Laws prohibit U.S. persons, wherever located, from supplying goods or services, including financial services, to persons from whom the benefit of such services is received in any of these countries. It is the Company's policy that neither the Company nor any of its subsidiaries sells goods or services directly or indirectly through sales agents, distributors, or other third parties, to any country subject to United States sanctions or otherwise engages in transactions involving Sanctioned Countries or Sanctioned Persons that would be prohibited under U.S. economic sanctions or other applicable economic sanctions.

The United States administers controls on the export, re-export, and transfer of goods, technology, and software for reasons of national security, foreign policy, nuclear nonproliferation, and other policies. The U.S. Department of Commerce, Bureau of Industry and Security ("BIS"), has jurisdiction over most (but not all) such exports, re-exports, and transfers. Among other things, the BIS controls goods and information that have both civilian and military uses by placing them on the Trade Control List, 15 CFR Part 774. A license from the BIS (and/or other U.S. agency) may be required prior to engaging in exports, re-exports, or transfers involving a prohibited end-use, destination, or end-user. Prohibited end users include individuals and entities included in various lists maintained by the BIS, such as the Entity List (15 CFR Part 744, Supplement No. 4) and other U.S. government lists. Among the most restrictive end destinations are Cuba, Iran, North Korea, Sudan, and Syria. Prohibited end-uses include (but are not limited to) end-uses related to terrorism, the development, production, or use of rocket and missile systems, and weapons of mass destruction. It is the Company's policy to comply with all laws set forth herein as applicable to you. In any event, where Recipients are unsure of their applicability to a particular matter, they should contact the Company's senior management, who in turn will contact the Company's counsel to allow for further determination of the applicability thereof.

Violation of the principles and rules set forth in this Policy subjects violators to the penalties stipulated in The Documents.

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### 4.3 GIFTS AND BUSINESS GRATUITIES.

This section provides basic information on the issue of gifts, gifts and gratuities, which is in accordance with the GC-PO-02 Gifts and Hospitality Policy of the Company. It is impossible to address every situation that may arise and we encourage you to consult with your immediate superior to discuss the matter (where applicable), the compliance officer, the Ethics and Compliance Committee and/or the Company's Human Talent area, if you are unsure how these rules apply to you in a particular situation.

Any non-cash item of value may be accepted and/or delivered from or to a customer/vendor/contractor only if:

- Is worth \$100 or less;
- He does not intend to influence any of his decisions;
- It is not requested;
- It is rare; and
- It is not a Quid Pro Quo.

Gifts and/or gifts that are likely to meet these guidelines are: advertising or promotional materials, such as pens, pencils, keychains, calendars, apparel, and similar items valued at less than \$100.

Gifts, gifts, or awards given in recognition of a person's service or achievement in civic, charitable, educational, or religious organizations are also permitted.

You may not accept and/or deliver anything of value that benefits you or a third party, including a member of your family (spouse, permanent partner, persons who are related to you up to the second degree of consanguinity, second degree of affinity and first degree civil), when offered and/or delivered in connection with a transaction(s) involving the Company or carried out within the framework of its corporate purpose.

You may not solicit anything of value to yourself or any other person (such as a friend, spouse, permanent partner, persons who are related to you up to the second degree of consanguinity, second degree of affinity, and first degree of civility) from any customer, supplier, contractor, or person seeking to conduct business with the Company or in connection with transactions involving the Company.

You may not deliver anything of value to any customer, supplier, contractor or person (or to a friend, spouse, permanent partner, persons related to him or her up to the second degree of consanguinity, second degree of affinity and first degree of civility) seeking to carry out transactions with the Company or in connection with transactions involving the Company.

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As a limited exception to the situations described above, you may accept gifts of reasonable value from persons who have a personal relationship with you and a business relationship with the Company for commonly recognized events or occasions such as promotion, wedding, retirement, or religious celebration, so long as these gifts are not intended to influence operations with the Company.

You may accept unsolicited meals, refreshments, entertainment, lodging (hotel), or travel arrangements (taxi, airfare, etc.) in connection with a business meeting or event, provided that the Company pays these expenses as a reasonable business, provided that these are not intended to influence operations with the Company.

From time to time, you may accept unsolicited gifts of fair value, such as lunches or dinners, from persons who do or seek to do business with the Company, so long as these are not intended to influence business with the Company.

#### **4.4 DISCIPLINARY ACTION**

Violations of this Policy may result in disciplinary, administrative, criminal, employment (as applicable to Recipients) legal action as set forth in The Documents.

#### **4.5 DISCLOSURE**

This Policy will be Disseminated on the Company's website and in the document manager for the knowledge of all Recipients.

Likewise, the company may reinforce the dissemination of this Policy through communications, emails, etc.

**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.**

### **5. REFERENCED DOCUMENTS**

**Internal:**

- GC-PO-02 Gifts and Hospitality Policy.
- GC-MA-01 SAGRILAF Manual.
- GC-MA-03 Manual on Corruption and Transnational Bribery.

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- GC-MA-03 Handbook on Corruption and Transnational Bribery.
- GC-CD-01 SOE Code of Ethics and Conduct.
- GC-CD-02 Code of Ethics and Business Conduct SOE.
- GC-PG-01 Transparency and Business Ethics Program.
- GC-PG-01 Transparency and Business Ethics Program.

**External:**

- N/A.

**6. CHANGE CONTROL**

Date	Version	Description of the Change	Position responsible for the Change
28/08/2024	01	Document is creates and standardized in english version.	Lawyer / Human Talent and Administration Manager.