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		Emission:	31/05/2024
		Version:	01

TRANSPARENCY AND BUSINESS ETHICS PROGRAM


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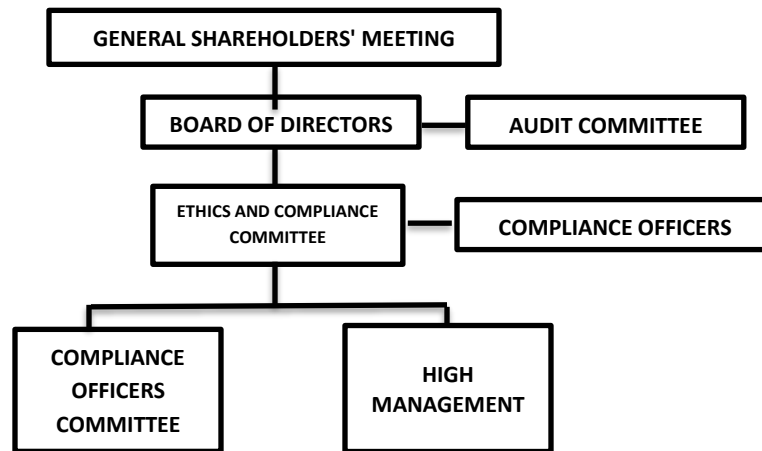
TRANSPARENCY AND BUSINESS ETHICS PROGRAM

We are convinced of the importance of business ethics for private organizations and for the country, and we carry this way of acting in our actions and in our people.

Therefore, since 2017, we implemented a robust Business Ethics Program, which has been strengthened and enriched over time and with the experience of our teams.


Through this program, the functions of the corporate governance bodies were defined and the Corporate Governance codes, regulations and manuals that regulate the relationships between Shareholders, Board of Directors, Senior Management and other stakeholders were approved, around the company's Transparency and Business Ethics Program:

I. CORPORATE GOVERNANCE STRUCTURE FOR THE IMPLEMENTATION OF THE PTEE



General Shareholders' Meeting. This is the highest governing body of the Company in charge of directing the Company's general policy, reforming the Company's Bylaws and electing and removing the members of the Board of Directors. It is the body that approves the Company's Code of Ethics and Conduct.

Board of Directors. This is the Company's collegiate management body, in charge of the strategic definition and monitoring of compliance with the organization's goals and the approval of operations that generate a potential conflict of interest. It is the approving body of the Conflict of Interest and Privileged Information Management Codes, SAGRILAF Manual, PTEE Manual, Habeas Data and other documents that make up the Transparency and Business Ethics Program of the organization.

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Audit Committee. This body, made up of members of the Board of Directors, is responsible for evaluating the accounting procedures, the relationship with the Statutory Auditor and, in general, the review of the Company's Control Architecture, including the audit of the risk management system implemented by the company. Among its functions is to audit the company's Business Ethics and Transparency system.

Ethics and Compliance Committee. This body, made up of members of the Board of Directors, is responsible for structuring and overseeing compliance with the programs through which our shareholders, customers, suppliers and employees must know, adopt and report any behavior that goes against the company's principles on Ethics and Conduct.

It is currently comprised of the following members:

- Board Member.
- President Company.
- Chief Compliance Officer.
- Alternate Compliance Officer.

Compliance Officers. These are the officers appointed by the Board of Directors for the implementation of the Code of Ethics within the organization, for the creation of an ethics hotline that allows the reporting of situations against the Code and to ensure the due process of the investigations carried out.

Ethical Line: This is the dedicated channel for any employee, customer, supplier, advisor, or third party to file a complaint, anonymously if they consider it appropriate, and to be given due attention within the organization. The channels currently provided by the organization are as follows and are being managed by an independent third party to ensure anonymity and transparency in the management of cases.

- Telephone line: (601) 482 4360 opción 6.
- E-mail: etica.cumplimiento@soe360.com.co
- Web form, available on the website: <https://soe360.com.co/formulario-de-la-linea-de-etica/>

Compliance Officers Committee. This body, made up of the principal and alternate Compliance Officers of each of the companies of the Business Group, is responsible for ensuring compliance with and updating the Code of Ethics and Conduct, the Ethics and Compliance Programs, the Self-Control System and the Integral Risk Management System for Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction (SAGRILAF), in accordance with the provisions of the regulations in force.

High Management. Its function is to promulgate and disseminate to all levels of the organization, including employees and other stakeholders of the company, all guidelines issued by the Corporate Governance Bodies.

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II. CORPORATE GOVERNANCE DOCUMENTS FOR THE IMPLEMENTATION OF THE PTEE.

The Code of Ethics and Conduct is the backbone of the Transparency and Business Ethics Program and contains the principles and values on which the organization is based for the development of its corporate purpose. It was approved in its Spanish and English version by the organization in a decision of the General Shareholders' Meeting of March 2017; its principles are developed by Manuals or Policies approved by the corresponding instances within the organization and contains the topics detailed below:

- Universal Human Rights.
- Compliance with national laws, rules and regulations.
- Conflicts of interest.
- Insider trading and/or confidential information.
- Money laundering, financing of terrorism and financing of the proliferation of weapons of mass destruction.
- Data protection.
- Anti-fraud practices and protection of company assets.
- Anti-corruption, domestic bribery and transnational bribery practices.
- Antitrust Law.
- Coexistence and Workplace Harassment.
- Reporting of illegal conduct or infractions.

The company also has the following codes, regulations and manuals which structure the scope, functions and responsibilities of each of the Corporate Governance Bodies, in relation to the Business Ethical Transparency Program.

DOCUMENT	APPROVAL DATE	INSTANCE
Business Ethics Program	Approved through Minute No. 10° dated March 31, 2017.	General Shareholders' Meeting
Code of Ethics and Conduct	Approved through Minute No. 10° dated March 31, 2017.	General Shareholders' Meeting
	Amended by Minute No. 12 dated March 23, 2018.	General Shareholders' Meeting
	Modification of Code of Ethics and Conduct through Minute No. 46 dated July 21, 2021.	Board of Directors
	Updated through Minute No. 52 dated May 5, 2022.	Board of Directors
	Updated through Minute No. 66 dated March 13, 2024.	Board of Directors
Procedural Manual for the Implementation of the Code of Ethics and Conduct.	Approved through Minute No. 11 dated July 12, 2017.	Board of Directors

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Conflicts of Interest and Insider Trading Code.	Approved through Minute No. 10 dated May 23, 2017.	Board of Directors
	Approved through Minute No. 11° dated September 1, 2017.	General Shareholders' Meeting
	Modification through Minute No. 12° dated March 23, 2018.	General Shareholders' Meeting
	Updated through Minute No. 52 dated May 5, 2022.	Board of Directors
Corporate Governance Code	Approved through Minute No. 10 dated May 23, 2017.	Board of Directors
Rules of Procedure of the General Shareholders' Meeting	Approved through Minute No. 10° dated March 31, 2017.	General Shareholders' Meeting
Rules of Procedure of the Board of Directors.	Approved through Minute No. 10 dated May 23, 2017.	Board of Directors
Handbook SAGRILAFT	Approval of the Procedures Manual of the Money Laundering and Terrorist Financing Risk Management and Administration System (SAGRILAFT) through Act No. 7 dated January 13, 2017.	Board of Directors
	SAGRILAFT Manual updated through Act No. 32 dated July 23, 2019.	Board of Directors
	Update of the SAGRILAFT MANUAL and appointment of the Chief Compliance Officer through Act No. 45 dated April 22, 2021.	Board of Directors
	Appointment of Alternate Compliance Officer through Minute No. 49 dated February 15, 2022.	Board of Directors
	Updated through Minute No. 52 dated May 5, 2022.	Board of Directors
	Appointment of Principal and Alternate Compliance Officer by Minute No. 57 dated February 1, 2023.	Board of Directors
	Approved through Act No. 69 dated May 31, 2024. Likewise, the Chief Compliance Officer and the Alternate Compliance Officer were appointed.	Board of Directors
	Transparency and Business Ethics Program and	Approved through Minute No. 52 dated May 5, 2022. Likewise, the Chief

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Transnational Bribery and Corruption Manual	Compliance Officer and the Alternate Compliance Officer were appointed.	
	Appointment of Principal and Alternate Compliance Officer by Minute No. 57 dated February 1, 2023.	Board of Directors
	Approved through Act No. 69 dated May 31, 2024. Likewise, the Chief Compliance Officer and the Alternate Compliance Officer were appointed.	Board of Directors
Information Processing Policy.	Approved through Minute No. 10 dated May 23, 2017.	Board of Directors
	Approved version 02 of the document on May 25, 2022.	Administrative and Human Resources Management
	Approved version 03 of the document on February 2, 2024.	Data Protection Officer
Handbook for value building supported by risk management	Approved version 01 of the document on April 9, 2019.	Internal Control and Risk Manager
	Approved version 02 of the document on September 30, 2021.	Risk Specialist Internal Control and Risk Manager
	Approved version 03 of the document on December 16, 2021.	Internal Control Manager
	Approved version 04 of the document on February 25, 2023.	Coordinator SST and Processes
	Approved version 05 of the document on October 5, 2023.	Coordinator SST and Processes
Gifts and Hospitality Policy	Approved version 01 of the document on September 25, 2018.	President of the company
	Approved version 02 of the document on September 4, 2023.	President of the company

III. NEW APPROVALS.

We are convinced of the importance of business ethics for private organizations and for the country, and we carry this way of acting in our actions and in our people.

Therefore, since 2017 we implemented a robust Transparency and Business Ethics Program, which has been strengthened and enriched over time and with the experience of our teams.

At this meeting, the following documents are submitted to the Board of Directors for approval, which together with those already approved, form part of the structure of the company's Transparency and Business Ethics Program:

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- Transparency and Business Ethics Program and Transnational Bribery and Corruption Manual.
- Corruption and transnational bribery risk map.
- SAGRILIFT Risk Map.

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.

IV. CONTROL OF CHANGES.

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

Created	Revised	Approved
Compliance Officer	Board of Directors	Board of Directors