

Transparency and Business ethics Program

Update 2024 - Logicalis Colombia S.A.S.

4.0	Change in the name of the document which will be understood as "Transparency and Business Ethics Program". Update under the Colombian regulation of the PTEE and compliance policies of Logicalis Colombia S.A.S."; in compliance with External Circular 100-000011 of 2021.	Bianca Poffo
Version	Summary of the latest modification	Approved by:

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1. Objective

The purpose of the Transparency and Business Ethics Program ("PTEE") is to publicly declare the commitment of the company, its Top Managers and personnel to act ethically and transparently towards its stakeholders, and to conduct business in a responsible manner, acting under a philosophy of zero tolerance for those acts that contravene our corporate principles and national and international anti-corruption and bribery regulations transnational.

This PTEE articulates the policies and procedures defined by the company in strengthening its corporate governance and compliance, specifically those contained in the "[Code of Ethics and Conduct](#)", the Company's Policy document and the [Requirements and Approval for Hospitality and Customer Gifts or Donations](#) previously defined by the Company.

2. Definitions, Acronyms and Abbreviations

Associates: are those natural or legal persons who have made a contribution in money, work or other appreciable assets in money to a company or sole proprietorship in exchange for quotas, parts of interest, shares or any other form of participation contemplated by Colombian laws.

Complaints Line: is the online reporting system for complaints about acts of Corruption and Transnational Bribery, provided by the Superintendence of Companies on its website.

Compliance Audit: is the systematic, critical and periodic review regarding the proper implementation and execution of the PTEE.

Compliance Officer: This is the natural person appointed by the Company's Board of Directors to lead and manage the risk management system for transnational bribery or other acts of corruption, among other functions.

Compliance Policies: These are the general policies adopted by the Company to conduct its business and operations in an ethical, transparent and honest manner; and to be in a position to identify, detect, prevent and mitigate Corruption Risks or Transnational Bribery Risks.

Conflict of Interest: For the purposes of Colombian regulation, and for the interpretation of all the documents that are part of the Compliance Policies and PTEE, a conflict of interest is understood when: (i) there are conflicting interests between an employee and the interests of the Company, which may lead the employee to adopt decisions or execute acts that are for his or her own benefit or that of third parties and to the detriment of the interests of the Company. Company (ii) when there is any circumstance that may detract from the independence, equity or objectivity of the actions of any employee of the Company, and this may be detrimental to the interests of the Company.

Contractor(s): Means, in the context of an international business or transaction, any third party that provides services to the Company, or that has a contractual legal relationship with the

Company of any nature. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration or joint venture contracts with the Company.

Corruption: For the purposes of this document, it shall be all conduct aimed at the Company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against the public administration or public property or in the commission of Transnational Bribery conduct. These conducts include acts, facts or omissions that constitute the crimes of: private corruption (art. 250 A of the C.P.); unfair administration (art. 250 B of the C.P.); improper use of privileged information (art. 258 of the C.P.); illicit enrichment of individuals (art. 327 of the C.P.); conspiracy to commit a crime (article 340 of the C.P.); embezzlement in all its forms (arts. 397-403 A of the C.P.); concussion (art. 404 of the C.P.); bribery in all its forms (arts. 405-407 of the C.P.); offences of state contracting (arts. 408-410 A of the C.P.); influence peddling by public servers and private individuals (arts. 411 and 411 A of the Criminal Code); illicit enrichment (art. 412 of the C.P.); improper use of information obtained in the exercise of public function (art. 431 of the C.P.); improper use of influence derived from the exercise of public office (art. 432 of the C.P.); transnational bribery (art. 433 of the C.P.); association for the commission of an offence against the public administration (art. 434 of the Criminal Code); as well as any modifications or additions to these conducts and those provided for in the National Anti-Corruption Standards.

Corruption Risks: It is the possibility that, by action or omission, the purposes of the public administration are diverted or the public patrimony is affected towards a private benefit.

C/TB Risks: It is the Risk of Corruption and/or the Risk of Transnational Bribery.

Due Diligence: Refers to the periodic review that must be made on the legal, accounting and financial aspects related to an international business or transaction, whose purpose is to identify and evaluate the risks of Corruption and Transnational Bribery that may affect the Company and/or the Contractors. With respect to the latter, it is also suggested to carry out a verification of their good credit and reputation.

In no case shall the term Due Diligence as defined in this Chapter refer to due diligence procedures that are used in other risk management systems (e.g., money laundering and terrorist financing and financing of the proliferation of weapons of mass destruction), the conduct of which is governed by different rules.

Employee(s): Is the person who undertakes to provide a personal service under the subordination of the Company in exchange for remuneration.

Foreign Public Server: Has the scope provided for in the First Paragraph of Article Two of Law 1778. "Any person holding a legislative, administrative or judicial office in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual

has been appointed or elected. A foreign public server is also considered to be any person who exercises a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State enterprise or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities. or from a foreign jurisdiction. It shall also be understood that any official or agent of a public international organization holds the aforementioned capacity."

International Business or Transactions: International business or transaction is understood to be business or transactions of any nature with foreign natural or legal persons under public or private law.

Law 1778 or Anti-Bribery Law: It is Law 1778 of February 2, 2016, as it is modified at any time.

National Anti-Corruption Regulations: This is Law 1474 of 2011 (Anti-Corruption Statute), which establishes rules aimed at strengthening the mechanisms for the prevention, investigation and punishment of acts of corruption or bribery and the effectiveness of public management control, as well as its regulatory decrees and the rules that modify, replace or complement it. In the same way, Law 1778 of 2016 is considered relevant, through which rules were issued on the liability of legal entities for acts of transnational corruption and also provisions on the fight against corruption.

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, as these regulations are modified at any time.

against corruption.

Risk Factors: These are the possible elements or causes that generate the C/TB Risk (as defined below) for the Company.

Risk Matrix: It is one of the instruments that allows the Company to identify, individualize, segment, evaluate, control and monitor the C/TB Risks to which it could be exposed according to the identified Risk Factors. **State Entities** corresponds to the definition established in Article 2 of Law 80 of 1993, depending on whether this regulation is modified at any time.

Subordinate Companies: has the scope provided for in Article 260 of the Commercial Code.

Transnational Bribery Risks or TB Risk: It is the possibility that a legal person, directly or indirectly, gives, offers or promises to a Foreign Public Server sums of money, objects of pecuniary value or any benefit or utility in exchange for said public server performing, omitting or delaying any act related to his or her functions and in relation to an International Business or Transaction.

Transnational Bribery: It is the act by virtue of which employees, administrators, associates or contractors, give, offer or promise to a foreign public server, directly or indirectly, (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for that public

server performing, omitting or delaying any act related to his or her functions and in relation to an international business or transaction. (For purposes hereof it shall be referred to as "bribery.")

Transparency and Business Ethics Program (PTEE): is the document that includes the compliance policy, that is, the procedures and standards contained in this document, the Code of Ethics and Conduct, the Anti-Corruption Policy document, and the Requirements and Approval matrix for Hospitality and Gifts or Donations, in order to identify, detect, prevent, manage and mitigate the risks of Corruption and Transnational Bribery, as well as others that are related to any act of corruption that may affect a Legal Entity.

Top Management: are the Administrators, Directors and the main executives of the Company, that is, President, Vice Presidents, Directors, Managers and Members of the Board of Directors, linked or not to it.

3. Compliance Policies

- ▶ It is the policy of Logicalis to conduct all of our business in an honest, legal and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems to prevent bribery.
- ▶ The organization's actions will have the best business practices; you must act with honesty and integrity in all matters relating to the Company.
- ▶ The Company prohibits any type of corruption, regardless of value and whether the conduct is directed towards public servers, private companies or individuals.
- ▶ The organization will avoid having any type of relationship with counterparties that pose a C/TB risk.
- ▶ It is not acceptable to give, promise to give, or offer payment, gift, or hospitality with the expectation or hope that the recipient will act inappropriately in any way; or expect to receive a business advantage; or rewarding a commercial advantage already granted; to give, promise to give, or offer payment, gift, or hospitality to a government official, agent, or representative to facilitate or expedite a routine procedure.
- ▶ It is not acceptable to accept a payment, gift, or hospitality from a third party that you know or suspect is being offered with the expectation that you will gain a business advantage for them or with the expectation that you will act inappropriately in some way.
- ▶ It is not acceptable to make or receive facilitation payments or kickbacks.
- ▶ The identification of risks and controls related to Corruption, Bribery and Transnational Bribery, as well as their sources is the responsibility of all stakeholders. Process leaders must define the control measures for each risk, according to the associated risk factors and/or the recommendations given by the Compliance Officer.

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- ▶ All counterparties must report, as soon as they become aware, to the Compliance Officer through the established channel, of any non-compliance related to this PTEE.
- ▶ No reprisals will be taken against natural or legal persons who make reports or complaints regarding suspicions of non-compliance with the PTEE.
- ▶ The information linking or updating the information of the counterparties must be kept updated in a timely and permanent manner in order to be constantly monitored by the Compliance Officer.
- ▶ It is the responsibility of all counterparts to provide a timely response and contribute to the requirements made by the Compliance Officer.

4. Ethical duties

All persons linked to the Company by any means are committed to ensuring compliance not only with the letter but also with the spirit of the Constitution and Colombian laws, as well as with the provisions and regulations issued by the authorities and the rules and policies established by the Company (contained in the "[Anti-Corruption Policy](#)" and "[Code of Ethics and Conduct](#)" documents). Likewise, they are responsible for the proper and correct application of the Transparency and Business Ethics Program and especially has the full support of Top Management to act in accordance with the principles declared in this document.

The Company, in accordance with good practices, adopts the implementation of systems, procedures, protocols and control and reporting mechanisms, through the Reporting Line, among others, in order to ensure the prevention, identification and treatment of acts and behaviors that are considered illegal because they lack legitimacy and transparency. The Company prohibits any type of Transnational Bribery or act of Corruption and requires compliance with all National Anti-Corruption Standards and all anti-Transnational Bribery regulations, including without limitation External Circular 100-000011 of 2021 of the Superintendence of Companies and the Penal Code.

Employees who have the power to make national or international purchases or negotiations, must perform Due Diligence (defined below) to properly know third parties, and in particular, the relationship with State Entities or public servers, including Foreign Public Servers, before closing and/or perfecting the purchase or negotiation. To this end, the provisions of the System for Self-Control and Comprehensive Risk Management of Money Laundering, Financing of Terrorism, and Financing of the Proliferation of Weapons of Mass Destruction (SAGRILAF), and the documents that are an integral part of this PTEE, must also be applied.

5. Stages of formation of the company's transparency and business ethics program

The Company's PTEE has been designed as a result of the identification of the C/TB Risks applicable to the Company in Colombia and abroad in terms of Transnational Bribery, which have been reflected in the Risk Matrix created for the purpose of identifying, preventing, controlling and managing such risks.

By virtue of the above, the risks of C/TB at the regional level were analysed in a first stage, specifically for the countries of northern and southern Latin America, to identify which of them are relevant and of greater occurrence in Colombia. After carrying out this analysis, and in order to ground it to the specificities of Colombia, a comparison was made with the particular market of countries, which have cultural similarities and risk of corruption similar to Colombia, as a basis for the creation of the Colombian Risk Matrix.

Finally, and in order to group each of the risks identified for Colombia, a joint analysis is periodically carried out with each of the Company's areas, to achieve a detailed perspective of the risks, thus achieving a robust matrix that responds to an in-depth and detailed evaluation of the C/TB risks to which the Company is exposed and the specificities of such risks in Colombia.

5.1 Identification of C/TB Risk

By virtue of the above, the Company has adopted the creation of a C/TB Risk Matrix, which is the basis for the definition of the control mechanisms that are implemented through the PTEE. The most effective C/TB risk control and prevention mechanism is the implementation of Due Diligence in each of the pre-procurement processes and during their subsequent execution, without prejudice to the other C/TB detection mechanisms implemented by the Company, such as the Company's Reporting Line and constant review of C/TB risks by the Compliance Officer, in order to ensure that the PTEE adapts over time to the new and variable challenges and risks of C/TB.

5.2 Identification of C/TB Risk Factors

The Company, with special support from the Legal and Compliance Area at the regional level, as well as the Compliance Officer, has planned to carry out various activities in order to obtain a detailed diagnosis of the Company's current C/TB Risks, through the audit of the various areas of the Company and collection of information by area leaders. who, thanks to the proximity and global vision of the specialized areas into which the Company is divided, are able to identify in practice those risks of greater occurrence and the methods of easy implementation in order to mitigate the occurrence of such risks. Once the C/TB Risks have been identified, the following Risk Factors have been classified and must be included in the Company's Risk Matrix

5.2.1 Riesgo país

Refers to the risk involved in contracting with nations with high corruption perception rates, which are characterized, among other circumstances, by the absence of an independent and efficient administration of justice, a high number of public officials questioned for corrupt practices, the lack of effective rules to combat corruption and the lack of transparent policies on public procurement and investment International. To this extent, risks at the country level must be analyzed, such as deficient administration of justice, a high number of cases of officials involved or questioned for corrupt practices, non-existence of application of criminal/administrative regulations on the subject, deficient state contracting policies, high cases of state corruption, among others.

There is also a risk in carrying out operations through Subordinate Companies in countries that are considered tax havens according to the classification formulated by the Directorate of National Taxes and Customs - DIAN

5.2.2 Economic sector Risk

According to the OECD report, there are economic sectors with higher C/TB Risk. The C/TB Risks derived from the economic sector in which the Company operates are analyzed. In fact, 19% of the bribes were linked to the mining-energy sector, 19% to the public services sector, 15% to infrastructure works and 8% to the pharmaceutical and human health sectors, with the Company's economic sector being among those with the highest risk of C/TB risks materializing. However, the economic sector risk has been identified and implemented in due diligence, taking into account that the Company's Contractors and clients may engage in the economic activities with the highest C/TB Risk specified above.

5.2.3 Risk of Third parties

According to the OECD Report mentioned above, 71% of corruption cases involved the participation of third parties, such as Contractors and Subordinate Companies. In this sense, several foreign authorities have pointed out that the most frequent cases of corruption include the participation of contractors of high economic value, in which it is not easy to identify a legitimate object and its realization is not appreciated at market values (as specified in the warning signs detailed below). The risk increases in countries that require intermediaries to enter into an International Business or Transaction, in accordance with local customs and regulations. Consequently, authorities of other nations consider the participation of a company in collaboration or risk-sharing contracts with Contractors or that the latter are closely related to officials of the high government of a particular country, in the context of an International or local Business or Transaction, to be high risk.

5.2.4 Other Risks

According to the analysis of the information collected from the various areas of the Company, and the regional and comparative analysis mentioned above, other types of risks have been identified that are duly documented and reflected in the risk matrix that feeds the PTEE.

5.3C/TB Risk assessment

Once the C/TB Risk identification stage has been concluded in accordance with the procedures established for this purpose, the Company has defined procedures to measure the probability of occurrence and the impact of these risks, such as the analysis of the Company's level of exposure to each risk by virtue of the type of contractual relationships it manages in Colombia. and comparison with the analysis carried out in other Latin American countries that are culturally similar to Colombia, where the Company has a presence. Consequently, from this evaluation, the Company has adopted measures aimed at mitigating and mitigating the occurrence of C/TB Risks, which have been reflected in the PTEE; among the most important measures implemented is Due Diligence, which has been designed in order to know in depth the background and structure of the Contractors, taking care of the warning signs, and Compliance Audit of the various areas of the Company by the Compliance Officer in order to verify that the PTEE designed to mitigate the risks of C/TB is being adequately complied with.

This evaluation procedure that has been carried out must continue to be carried out by the Compliance Officer, who must evaluate the C/TB risks each time new markets are entered or in the event that the Company begins to offer new products or services, taking into account that in these cases the Company will possibly identify new C/TB Risks in development of the PTEE update that it must be carried out in these events.

5.4Control and monitoring of compliance policies and transparency and business ethics program

Agree with the Transnational Bribery Report prepared by the OECD, among the most effective mechanisms that companies have to detect cases of Transnational Bribery, the audit stands out with 31%, followed by due diligence with 28% and confidential information provided by Employees with 17%. By virtue of the foregoing, the Company, in order to monitor that the PTEE is being correctly implemented, has carried out and must continue to carry out once a year, any of the following procedures:

Supervision regarding the management of C/TB Risk in legal relations with State Entities or in International or National Businesses or Transactions in which the Company participates.	To this end, the Company's Top Management will implement mechanisms that allow the Compliance Officer to verify the effectiveness of the procedures aimed at preventing any act of Corruption, such as access to external
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	consultants specialized in C/TB Risk, mechanisms and budget for conducting surveys, among others.
Periodic performance of Compliance Audits and Due Diligence procedures	As provided by the Legal and Compliance area at the regional level.
Conduct surveys of Employees and Contractors	In order to verify the effectiveness of the PTEE.
Updates, changes and modifications to the company's PTEE.	<p>The Compliance Officer will be responsible for keeping abreast of legislative and regulatory changes that may have consequences with respect to the Company's Compliance Policies and PTEE and making the modifications that are necessary for compliance with the applicable regulations.</p> <p>To this end, it may rely on external legal providers, to stay informed of any regulatory change that may affect or imply changes in the Compliance Policies and the PTEE.</p>

6. Aspects regulated in the company's transparency and business ethics program.

By virtue of the C/TB Risks identified by the Company, and in strict compliance with External Circular 100-000011 of 2021 of the Superintendence of Companies, the PTEE (made up of the documents set forth in section 2 of this document) has proposed to regulate the following aspects, the location of which is described below:

The identification and evaluation of the C/TB Risk	Section 5.1. and 5.2. of this document.
The general policies and procedures for the management of C/TB Risk	Section 5.3 and 5.4. of this document.
The delivery and offering of gifts or benefits to third parties	Document " Requirements and Approval for Hospitality and Gifts or Donations " and Anti-Corruption Policy ".

The Company's policy regarding remuneration and payment of commissions to Employees, Associates and Contractors.	This activity is carried out in accordance with current regulations, the policies of the human resource management area and in accordance with what is defined in the contractual agreements and commercial conditions formally signed between the Parties, and in any case, in accordance with the provisions of the PTEE.
The Company's expenses related to entertainment, food, lodging and travel activities	Document " Requirements and Approval for Hospitality and Gifts or Donations " and Anti-Corruption Policy ".
Political contributions of any nature	Section 9 of this document and the document " Requirements and Approval for Hospitality and Gifts or Donations " and Anti-Corruption Policy ".
Donations	Section 9 of this document and the document " Requirements and Approval for Hospitality and Gifts or Donations " and Anti-Corruption Policy ".
Updates to the Compliance Policy and the PTEE	Whenever there are changes in the Company's activity that alter or may alter the degree of C/TB Risk (Section 5.4. of this document), or at least every two (2) years.
The specific duties of Employees who are exposed to the C/TB Risk, related to the prevention of Corruption:	Section 11 of this document.
The implementation of adequate and effective sanctioning procedures, in accordance with labor and disciplinary regulations, with respect to violations of the PTEE committed by any employee or administrator.	Section 13 of this document.
The creation of appropriate channels to allow anyone to report confidentially and securely suspicious activities related to C/TB Risk	Section 10 of this document.

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The procedures for filing and preserving documents related to International Business or Transactions, in which the Company is involved	Section 17 of this document.
The obligation to translate the PTEE and the Compliance Policy into the official languages of the countries where the Obligated Entity conducts Business or International Transactions or carries out activities through Subordinate Companies, branches or other establishments, or even Contractors in other jurisdictions, when the language is not Spanish:	Section 18 of this document.

7. Expenses for gifts, travel and entertainment of national or foreign officials or public servers

Employees must not solicit, accept, offer or provide gifts, entertainment, hospitality, travel, or sponsorship for the purpose of inducing, supporting or rewarding misconduct, in connection with obtaining any business involving the Company. Gifts, entertainment expenses, or other courtesies for the benefit of an official or public server are not permitted.

The foregoing, in accordance with the Company's "[Anti-Corruption Policy](#)", "[Code of Ethics and Conduct](#)" as well as the provisions of the document "[Requirements and Approval for Hospitality and Gifts or Donations](#)", all in order to strictly comply with the provisions of the organization's policies and procedures in this area

8. Mandatory clauses in agreements with third parties

The Company's Legal area shall include clauses, representations or warranties on anti-bribery and anti-corruption conduct in all contracts or agreements entered into by the Company. In addition to declaring and ensuring compliance with this program and applicable anti-corruption laws and regulations, it must include the right to terminate the contract or impose significant financial penalties when a violation of this program or any applicable anti-corruption laws or regulations occurs. In any case, the person responsible for the negotiation must ensure that the clauses are included before the signing of the contracts or agreements, and if they are not observed, they must request their inclusion in the Legal area.

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Additionally, the Legal area must send to the Purchasing area and/or facilitate access to the documents that are part of the PTEE to the Contractors.

When contracts entered into with third parties are not in writing, the Legal area must prepare a document containing an express statement by the Contractor that he or she is aware of the Company's PTEE and the consequences of violating it, as well as that he or she has been informed of his or her obligation to comply with the rules related to the prevention of bribery.

9. Donations and political contributions

In accordance with the "[Anti-Corruption Policy](#)", "[Code of Ethics and Conduct](#)" and the "[Requirements and Approval for Hospitality and Gifts or Donations](#)", only charitable donations that are legal and ethical may be made. Likewise, no donation may be offered or made without the approvals provided for in the aforementioned corporate documents, the prior review of the Legal area and prior compliance with all the legal requirements required for this type of operation. It is forbidden to make contributions to political campaigns and/or political parties.

10. Reporting mechanisms

The Company has a Reporting Line to which all employees, regardless of their position, and other stakeholders can communicate doubts or needs for advice in relation to compliance with the PTEE, as well as report conduct that is in any of the modalities of Transnational Bribery or Corruption. The confidentiality of the information and of the person who presents it is guaranteed, protecting them against any type of retaliation.

10.1 Reporting Line in Colombia

Employees, in compliance with their duty to report non-compliance or suspicion of non-compliance with this PTEE, may present any concern, question or complaint directly to their superiors without any doubt or fear of reprisals of any nature. In case this is not possible, they can make their reports or concerns directly or anonymously on the following enabled lines:

Human Resources representative, legal counsel or chief executive officer of the Company.
Complaint line: 01-800-5185278 (Monday to Friday from 9 a.m. to 5 p.m.).
Website: https://www.canalconfidencial.com.br/la_logicalis

10.2 Clarifications regarding the reporting line

- The Reporting Line is different from the customer service line.

- ▶ It is not a tool for complaints and claims, but for reporting for conduct that goes against the Transparency and Integrity of the Company, contrary to the PTEE contained in this document and the others that make it up.
- ▶ It is not a line for suggestions, nor attention to work or personal issues and should be used responsibly.
- ▶ The facts reported must be real and verifiable, as well as reported in good faith.
- ▶ The Company has established the Reporting Line as a mechanism to ensure that any Employee, administrator, Associate, Contractor or third party may ask questions about the PTEE, or report any act of Corruption, Transnational Bribery or act related to breaches of the PTEE.
- ▶ In development of the above, the Company has committed to ensuring that no complainant is subject to retaliation or harassment at work, so it is recalled that labor regulations prohibit this type of conduct against Employees and especially protects victims of workplace harassment.

10.3 Complaints line of Bribe Transnational of the Superintendence of Companies and acts of corruption

Employees in compliance with their duty to report breaches of the PTEE may report any **Transnational Bribery** act at the following link:

Superintendence of Companies

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

10.4 Complaint line of acts of corruption of the Secretariat of Transparency

Employees in compliance with their duty to report breaches of the PTEE may report any **Corruption** act at the following link:

Secretariat of Transparency

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

11. Special roles and responsibilities

Top Management of the company	The Company's Top Management is responsible for the management, prevention and detection of the risk of fraud, corruption,
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	<p>transnational bribery or other conduct that affects transparency. This includes all people who have the quality of bosses and supervisors. In addition, they must promote, by example, a culture of transparency and integrity in which Transnational Bribery, Corruption and any other inappropriate act or crime are considered unacceptable and with the most severe penalties.</p>
Board of Directors	<p>Taking into account that the Company has a Board of Directors, it will be responsible for the following functions:</p> <ul style="list-style-type: none">- Issue and define the Compliance Policy.- Define the profile of the Compliance Officer in accordance with the Compliance Policy.- Designate the Compliance Officer.- To approve the documents that contemplate the Transparency and Business Ethics Program.- Commit to the prevention of C/TB Risks, so that the Company can conduct its business in an ethical, transparent and honest manner.- Provide the economic, human and technological resources required by the Compliance Officer for the fulfillment of his work.- To order the pertinent actions against the Associates, who have management and administration functions of the Company, the Employees, and administrators, when any of them violates the provisions of the Transparency and Business Ethics Program.- Lead an appropriate communication and pedagogy strategy to ensure the effective dissemination and knowledge of the Compliance Policies and the PTEE to

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	<p>Employees, Associates, Contractors (according to the Risk Factors and Risk Matrix) and other identified stakeholders.</p> <ul style="list-style-type: none"> - Review the reports presented by the Compliance Officer, leaving an express record in the respective minutes. - To order the pertinent actions against the members of the Top Management, when they violate the provisions of the PTEE and the documents that are an integral part of it. - All others provided for in the applicable law on the prevention of C/TB Risk.
Compliance Officer	<p>Is responsible for:</p> <ul style="list-style-type: none"> - To present, jointly with the Company's legal representative, the PTEE to the Company's Board of Directors, for its approval, as well as its adjustments and/or updates. - Manage the constant training and training of employees in the PTEE, at least once a year. - To submit to the Board of Directors, at least once a year, a report on its management, which includes an evaluation and analysis of the efficiency and effectiveness of the PTEE, and, if necessary, its proposal on the necessary improvements to it. - Ensure the articulation of the PTEE with the compliance policies adopted by the Company and its Board of Directors. - Ensure effective, efficient and timely compliance with the PTEE. - Verify the application of the whistleblower protection guidelines that are defined by the organization and carry out the articulation with the human management process for the prevention of any type of act related to

	<p>workplace harassment in accordance with the law.</p> <ul style="list-style-type: none">- Implement a Risk Matrix and update it in accordance with the Company's needs, its Risk Factors identified in this document and others that are specified in the Company's Risk Matrix, the materiality of the C/TB Risk and in accordance with the Compliance Policy.- Define, adopt and monitor actions and tools for the detection of C/TB Risk, in accordance with the Compliance Policy to prevent C/TB Risk and the Risk Matrix.- Guarantee the implementation of the Report Line referred to in paragraph 10 of this document.- Establish internal investigation procedures in the Company to detect breaches of the PTEE.- Ensure the proper archiving of documentary supports and other information related to the management and prevention of C/TB Risk- Design methodologies for classification, identification, measurement and control of C/TB Risk.- Carry out the evaluation of compliance with the PTEE and the C/TB Risk in coordination with the regional Legal and Compliance area.- Inform the Company's Directors when any Employee commits any infraction related to the PTEE or when any C/TB Risk becomes known.- Evaluate or direct C/TB Risk Assessment activities on a regular basis.- Leave in writing the results of the risk assessment they carry out, as well as the
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	<p>evaluations carried out on the Employees in terms of knowledge of the PTEE.</p> <ul style="list-style-type: none">- Coordinate employee training on PTEE.- Carry out audit and due diligence activities aimed at verifying compliance and effectiveness of the PTEE Transparency and Business Ethics Program.- Conduct or manage surveys of Employees and Contractors, in order to verify the effectiveness of the PTEE.- Adopt the necessary measures to ensure the confidentiality of the reports received on the Reporting Line.- Coordinate the translation of the documents containing the Company's Compliance Policy and PTEE, into the official languages of the countries where the Company conducts International Business or Transactions or carries out activities through Subordinate Companies, Contractors, branches or other establishments.- Keep up to date with legislative and regulatory changes that may have consequences regarding the Company's Compliance Policies and PTEE.- Disclose the possible sanctions in which people who are immersed in acts of Corruption and Transnational Bribery will be involved.- The others provided for in the applicable law on the PTEE.
Legal representative	<p>Is responsible for:</p> <ul style="list-style-type: none">- To present, jointly with the Compliance Officer, the PTEE to the Company's Board of Directors, for its approval.

	<ul style="list-style-type: none"> - Ensure that the PTEE is aligned with the Compliance Policies that are adopted by the Company's Top Management. - To support the Compliance Officer in an effective, efficient and timely manner in terms of the design, direction, supervision and monitoring of the PTEE. - Certify to the Superintendence of Companies compliance with the provisions of Chapter XIII of the Basic Legal Circular of said entity, when required by this Superintendence. - Ensure that all activities resulting from the development of the PTEE are duly documented, that such information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality, and that the documentary supports are preserved in accordance with Law 962 of 2005 (or the regulation that modifies or replaces it).
External auditor	Will have the obligation to report to the criminal, disciplinary and administrative authorities any act of Corruption and/or Transnational Bribery, as well as any other crime that he or she becomes aware of in the performance of his or her functions, and pay special attention to alerts that give rise to suspicions of acts related to possible acts of corruption. In addition, it must assess and issue an opinion on the PTEE.
Auditors	The person or persons in charge of conducting the Company's internal control audits may include in their annual audit plan the verification of compliance and effectiveness of the Company's PTEE.

Personnel	<p>All the Company's workers are responsible and must ensure transparent management and compliance with the business ethics program in their respective areas and in the Company in general. Any worker who has knowledge or suspicion of any of the types of bribery must immediately report it to the Compliance Officer, the direct supervisor or through the Report Line specified in Section 7 of this document.</p> <ul style="list-style-type: none">- It is the responsibility of all workers to identify, declare and manage any situation that may represent a Conflict of Interest, ensuring transparency and alignment with the Company's interests.- Workers must immediately notify and inform their hierarchical superior or the Compliance Officer when there is any sentimental, family, commercial or shareholder link that may compromise their independence or objectivity in the exercise of their functions.- In the event of a Conflict of Interest, corrective measures such as the reassignment of functions or the implementation of specific actions to mitigate the risk will be evaluated.
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12. Requirements to be appointed as a compliance officer.

The Company's Board of Directors, as responsible for appointing the Compliance Officer, shall verify that the person to be appointed to such position meets at least the following requirements:

- ▶ Have the ability to make decisions to manage C/TB Risk and have direct communication with, and report directly to, the Board of Directors.
- ▶ Have sufficient knowledge of C/TB Risk management and understand the day-to-day course of the Company's activities.
- ▶ Have the support of a human and technical work team, according to the C/TB Risk and the size of the Company.

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- ▶ Not belong to the administration, corporate bodies or belong to the external audit body (act as a external auditor or be linked to the external audit company that performs this function, if applicable) or who performs similar functions or takes their place in the Company.
- ▶ When the Compliance Officer is not linked to the Company, this natural person may or may not be linked to a legal entity.
- ▶ 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, (a) the Compliance Officer shall certify; and (b) the Board of Directors shall 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 make it up.
- ▶ Be domiciled in Colombia.

13. Sanctions for failure to comply with ethical duties.

Employees	When the non-compliance comes from Employees linked to the Company, they must proceed in accordance with the labor law regulations and the Company's internal work regulations, and the termination of the employment contract may be carried out
Contractors	When the non-compliance comes from Contractors and/or persons linked to the company by non-labor contracts, the corresponding clauses of termination of the contract or sanctions provided for in the respective contract or agreement, as appropriate, must be executed.
State Entities	When the non-compliance comes from or is related to State Entities, it must proceed to make the respective complaint to the competent control entities.
Statutory Auditor and Administrators	Failure to comply with the provisions on C/TB will result in the imposition of administrative sanctions on the statutory auditor or administrators in accordance with the

	provisions of Section 7 of External Circular 100-000011 of 2021 of the Superintendence of Corporations.
Company	In the event that the Company or its Parent Company is involved in acts of C/TB, the Company will be exposed to the imposition of the sanctions established in Section 7 of External Circular 100-000011 of 2021 of the Superintendence of Companies, and article 21 of Law 2195 of 2022, without prejudice to any criminal sanctions that may be applicable.

The aforementioned sanctions will always be carried out in strict compliance with due process, with the supervision of the Company's legal and human resources area, and strict compliance with labor regulations in the case of Employees.

14. Due diligence

14.1 General Due diligence

The Due Diligence process must be carried out by the Employees, Contractors, or third parties specialized in these tasks, and must be verified in writing, so that it is easily accessible and understood by the Compliance Officer. This will focus exclusively on the identification and evaluation of C/TB Risk through the appropriate review of the qualities, reputation and relationship with third parties of the Company's existing and potential Counterparties.

The persons in charge of carrying out the Due Diligence must take into account the warning signs provided for in the PTEE in order to identify when the payment of remuneration to a Contractor may conceal indirect payments of bribes or gifts to national or foreign public servers, specified in Annex 1 of the Company's Anti-Corruption Policy. in those established in the following paragraph and those identified in the Risk Matrix.

Additionally, in the development of Due Diligence, the market prices charged by other companies, third parties or Contractors must be taken into account as an element of judgment to determine if the payment to a Contractor is very high, in order to determine the cases where there is a greater probability that indirect bribe payments to Foreign Public Servers are being concealed or that corresponds to the higher value that is being concealed recognizes a Contractor for his or her work as an intermediary in a Corruption or Bribery operation.

In the context of merger operations, purchase of assets, shares, quotas or parts of interest or any other corporate restructuring procedure, in which the Company participates as a possible

acquirer, the intensified Due Diligence must be aimed at the identification of liabilities and contingencies related to possible acts of Bribery.

14.2 Intensified Due diligence

An Intensified Due Diligence procedure must be applied, adopting additional and more intense measures to inform Counterparties whenever warning signs are identified in accordance with the Risk Matrix.

These processes will be applicable based on the needs identified by the Compliance Officer, or any Employee of the Company, according to the risk assessments and regulations in force. This may be applied to Counterparties who appear with related crimes C/TB, to operations or contracts that are with politically exposed persons or PEPs.

This, through the constant review of the Counterparty in Binding Lists verified by the Company and in notices in national and international press. To those Counterparties located in high-risk jurisdictions or to those companies that carry out activities with virtual assets.

It is important to note that these procedures must not only be carried out prior to the pre-contractual stage and before the negotiation and signing of a contract or the start of a commercial relationship or any legal transaction, but throughout its execution. For the development of Due Diligence, Intensified or not, the possibility that the Company may carry out, with the consent of the contractor or third party, Due Diligence procedures aimed at determining whether they are foreign public officials, and the way in which the third parties or Contractors comply with the obligations of prevention of Bribery, must be included in the contracts or agreements entered into with third parties. for which they undertake to submit all the information necessary for this purpose. In this sense, the Employees in charge of Due Diligence must request all the necessary information to comply with the purpose of the same, without prejudice to the other requests that are required for SAGRILIFT.

14.3 Donation Due diligence

The Company develops the principles of good faith and transparency by respecting its internal and external policies for eminently lawful purposes. Consequently, the receipt and granting of donations or cooperations are aligned with the Company's values under the following Due Diligence mechanisms.

The Company has established that only charitable donations that are legal and ethical may be made, and may not offer or make any donation without the approvals provided for in corporate documents such as the Matrix of Requirements and Approval for Hospitality and Gifts or Donations, the prior review of the legal area and prior compliance with all the legal requirements required for this type of operation. It is forbidden to make contributions to political campaigns and/or political parties.

Donations may in no case be an act of concealment of Corruption or Transnational Bribery.

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The donors and the Company (in the case of acting as a donor), when exercising the voluntary act, will declare that they freely, consciously and spontaneously make the donation, with their own resources of lawful origin with a social and trusting purpose or cause.

15. Warning signs

In consideration of the Corruption and Transnational Bribery Risks identified for the Company, the red flags specified in Annex 1 of the Company's Anti-Corruption Policy shall be taken into account in the Due Diligence processes, the red flags identified in the Company's Risk Matrix for the different C/TB Risk Factors and the following listed below, According to the type of analysis being carried out:

15.1 Analysis of accounting records, operations or financial statements.

In the development of this analysis, the following will be C/TB risk warning signs:

- ▶ Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or refunds.
- ▶ Absence of traceability of offers and documents supporting commercial relations in the company's archive.
- ▶ Operations abroad whose contractual terms are highly sophisticated and therefore not easy to understand even for people who are familiar with the market in which the Company is immersed.
- ▶ Transfer of funds to countries considered as tax havens.
- ▶ Operations in which the payment for the export of a service or product comes from a person other than the foreign buyer.
- ▶ Operations that do not have a logical, economic or practical explanation.
- ▶ Operations that are outside the ordinary course of business.
- ▶ Transactions where the identity of the parties or the origin of the funds is unclear.
- ▶ Assets or rights, included in the financial statements, that have no real value or that do not exist.
- ▶ Staff in charge of invoicing and creating customers, suppliers, or contractors, do not deliver or file documentation required by company policies on knowing a customer.

15.2 Analysis of the corporate structure or corporate purpose.

In the development of this analysis, the following will be C/TB risk warning signs:

- ▶ 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.

- ▶ Legal entities with structures where there are national trusts or foreign trusts, or non-profit foundations.
- ▶ Legal entities with "offshore entities" or "offshore bank accounts" structures.
- ▶ Non-operating companies under the terms of Law 1955 of 2019, according to this regulation may be modified at any time, or that due to the development of the business may be considered as "paper" entities, that is, that reasonably do not fulfill any commercial purpose.
- ▶ Companies declared as fictitious suppliers by the DIAN.
- ▶ Legal entities where the Final Beneficiary is not identified.

15.3 Analysis of transactions or contracts.

In the development of this analysis, the following will be C/TB risk warning signs:

- ▶ Frequently resort to consultancy contracts, brokerage contracts and the use of joint ventures.
- ▶ Contracts with Contractors or State Entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
- ▶ Companies or legal entities with little experience receiving highly complex and technical projects for their execution, which are not compatible with the size or experience of the legal entity, or companies that are awarded projects of a different nature to their field of business.
- ▶ Contracts with Contractors that provide services to a single client.
- ▶ Unusual gains or losses on contracts with Contractors or State Entities or significant changes without business justification.
- ▶ Contracts that contain variable remuneration that is unreasonable or that contain payments in cash, virtual assets or in kind.
- ▶ Payments to PEPs or people close to PEPs.
- ▶ Payments to related parties (Associates, Employees, Subordinate Companies, branches, among others) without apparent justification.
- ▶ Lack of traceability of offers and contractual documents, as well as of all their negotiation.
- ▶ Closeness between employees and suppliers or customers (any relationship or close relationship not reported or reported in accordance with company policies).
- ▶ Disproportionate increase in equity according to employee income. Employees show a sudden favorable change in their economic lifestyle, without clear and reasonable justification.

- ▶ Employees who are reluctant to accept changes in their activity or promotions that imply not continuing to perform the same functions.
- ▶ No customer turnover.
- ▶ Reimbursement of expenses without valid supports

16. Training

The Company will carry out the PTEE training in person and/or virtually, through various methods defined by the Compliance Officer in coordination with the regional Legal and Compliance area, which will be aimed at raising awareness of the C/TB risks to which the Company is exposed in the development of its corporate purpose. and will be updated depending on the change in the corruption risks to which the Company is exposed, being the responsibility of the Compliance Officer to ensure that these trainings are carried out on a regular basis, at least once a year. The trainings will be evaluated to ensure that employees, especially those who are most exposed by participating in state contracting activities or distribution businesses in high-risk countries or geographic areas, understand and effectively implement the implementation of the PTEE.

17. Archiving and preservation of international business and transaction documents

The Employees and areas of the Company in charge of the negotiation and execution of contracts related to international business or transactions must send the signed contracts to the Compliance Officer for filing and control, as well as keep the Compliance Officer informed about the location and filing of the documents related to this type of transactions. The supporting documents of the operations must be filed for a minimum period of ten (10) years.

18. Obligations of publicity or disclosure.

This document is complemented by the Code of Ethics and Conduct, Anti-Corruption Policy and other documents of the Company's organization, set forth herein or related to ethics and transparency in business. It can be consulted on the Company's website. Any Employee, Contractor or third party may access it.

As for the dissemination and communication strategy of the PTEE, it can be implemented through various mechanisms, such as the publication on the company's website and digital dissemination of the documents that constitute the PTEE, corporate mail, talks and training.

The Compliance Officer shall be responsible for coordinating the translation of the documents containing the Company's Compliance Policy and PTEE, into the official languages of the

countries where the Company conducts International Business or Transactions or conducts activities through Subordinate Companies, Contractors, branches or other establishments.

19. History of changes

Nombre	Tiempo de Retención
29/3/2021	"Addition of the compliance policies and to the transparency and business ethics program of Logicalis Colombia S.A.S. under Colombian regulation"; in compliance with External Circular 100-000011 of 2016
31/01/2022	Update "Addition of the compliance policies and the transparency and business ethics program of Logicalis Colombia S.A.S. under the Colombian regulation of the PTEE and compliance policies of Logicalis Colombia S.A.S."; in compliance with External Circular 100-000011 of 2021.
27/12/2024	SHP V4.0 - Change in the name of the document which will be understood as "Transparency and Business Ethics Program". Update under the Colombian regulation of the PTEE and compliance policies of Logicalis Colombia S.A.S."; in compliance with External Circular 100-000011 of 2021.

This amendment to the Transparency and Business Ethics Program of Logicalis Colombia S.A.S. was approved by the Board of Directors as of December 27, 2024.