DISCLOSURE ON THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM AND THE SELF-CONTROL AND COMPREHENSIVE RISK MANAGEMENT SYSTEM LA/FT/FPADM

At **S&A SERVICIOS Y ASESORIAS S.A.S. BIC.** We reaffirm our commitment to transparency and legality in all our operations. To this end, we have implemented policies and procedures designed to identify, mitigate and prevent risks associated with Money Laundering, Terrorist Financing, Corruption and Transnational Bribery, actively promoting the values that inspire us.

We also expect our stakeholders to act in compliance with the law and in accordance with our moral values: **Honesty, Transparency and Respect for the Rules.**

- **Honesty**: Acting with integrity, transparency, and truthfulness in all actions and relationships. This includes being faithful to the truth, taking responsibility, avoiding distorting facts, and maintaining conduct consistent with ethical principles.

- **Transparency**: Ensure clear and timely communication, with complete, accessible, and up-to-date records that strengthen trust and integrity in all interactions.

- **Respect for the Rules**: Comply with the laws, policies and procedures of the Organization, promoting integrity, discipline, fairness and trust to achieve institutional objectives and strengthen relationships with third parties.

PROHIBITIONS AND DUTIES:

AGAINST TRANSNATIONAL CORRUPTION AND BRIBERY:

- In **S&A SERVICIOS Y ASESORIAS S.A.S. BIC.** any attempt to corrupt or bribe a national or foreign Public Servant, as well as any individual, is prohibited, in the same way it is forbidden for our collaborators to accept any type of gift or consideration that may compromise their judgment in decision-making.

REGARDING CONFLICT OF INTEREST:

- Our stakeholders must declare any actual or potential conflicts of interest at the commencement of contractual relationships or as soon as the conflict arises.
- A conflict of interest arises when personal interests put the interests of the Organization at risk and can affect objective decision-making.

REGARDING DUE DILIGENCE AND UPDATING OF INFORMATION:

Our Organization guarantees the application of due diligence procedures through collaborators or specialized third parties, ensuring periodic reviews of legal, accounting and financial aspects in transactions with high-risk C/ST counterparties.

Main guidelines:

- Hiring and payments must comply with internal manuals, including SAGRILAFT.

- Contractual agreements will include clauses that allow for unilateral termination in the event of conviction for acts of corruption or transnational bribery.

- Our stakeholders must address the information requirements for due diligence and communicate in a timely manner about any changes in the information provided or in their organizational structure.

REGARDING CONFIDENTIALITY AND PROTECTION OF PERSONAL DATA:

Our interested parties must treat matters that have this classification with the required confidentiality, as well as safeguard personal data in accordance with current regulations.

REPORTING CHANNELS:

S&A SERVICIOS Y ASESORIAS S.A.S. BIC. guarantees confidentiality, protection of the whistleblower and a fair investigation under the principles of good faith and presumption of innocence.

To report any behavior that goes against the principles and ethical values of the Organization, or the prevention of the risk of Corruption and/or Transnational Bribery C/ST, as well as any other corrupt practice, we make the following communication channels available to our interested parties:

Through our link Ethics Line available at: https://serviasesorias.com.co/sagrilaft-y-ptee/

If deemed necessary, our interested parties may also use the following anonymous reporting channels provided by the Superintendence of Companies and the Secretariat of Transparency.

To make a report of conduct associated with Transnational Bribery, you can use the following link:

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

To make a report of conduct due to acts of corruption, you can use the following link:

https://portal.paco.gov.co/

At **S&A SERVICIOS Y ASESORIAS S.A.S. BIC.** we work hand in hand with our stakeholders to build trust and excellence through transparent and ethical management.

We trust that this document will serve as a guide to strengthen our commercial relationship under the principles of transparency and legal compliance.

Cordially

P. Naranjo

Compliance Officer