



TRANSPARENCY AND ETHICS PROGRAM MANUAL  
BUSINESS

VERSION  
JUNE 1, 2024

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### Presentation

This program compiles information related to the rules and procedures that will govern the development of the processes required for the prevention of corruption in compliance with the Anti-Bribery Law 1778 of 2016 and initially as contemplated in Circular-externa-100- 000003 of July 2016 repealed as of January 1, 2022, by Circular 100-000011 of August 9, 2021, a circular that adds Chapter XIII of Basic Circular 100-000005 of November 22, 2017, by which They provide administrative instructions and recommendations aimed at implementing business ethics programs to prevent risks of corruption and risks of transnational bribery.

Likewise, the Transparency and Business Ethics Program establishes the general guidelines adopted by Rodando SAS BIC, hereinafter Rodando, in relation to the policies that will allow the efficient, effective and timely operation of the program and are translated into rules of ethics and procedures that guide the actions of the Company's employees.

The content of this document must be known by all managers, shareholders, committee members, clients, suppliers and workers who are directly or indirectly involved in the development of the different Rodando processes and will be the responsibility of senior management and the Compliance Officer. coordinate the implementation of dissemination and training activities to ensure compliance.

In accordance with the Company's internal policies, it is considered necessary to disseminate not only the rules and procedures inherent to it but also the policies, some conceptual and regulatory documents that complement it.

In accordance with the above, this manual contains the administrative instructions and recommendations for the mandatory operation of the Transparency and Business Ethics Program, in order to mitigate the risk of transnational bribery, fraud and corruption. Likewise, our Corporate Governance ensures that the ordinary course of business is maintained under total transparency and ethics, supported by the country's current regulations.

“Rodando is committed to complying with local and international laws or regulations that govern the Ethical and Legal Transparency of business. The Company “DOES NOT ADMIT” any form of business, transaction, agreement, considered as Corruption, Bribery or Fraud.”

### Aim

Present, define and regulate the policies, procedures and the Transparency and Business Ethics Program (PTEE) defined by Senior Management and framed in the applicable legal requirements and in the company's Code of Ethics for the prevention of the risk of fraud, corruption

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and transnational bribery that Rodando may incur as a consequence of its own actions and those of its associates.

1. General Considerations

The purpose of this Program is to guide and transmit to the counterparties that are related to the Company (employees, clients, suppliers, shareholders and those people who are indirectly related), that regarding business and transactions with and in Rodando, they do with the best market practices, within a framework of ethics and legal transparency.

Likewise, this program is governed by the guidelines established in the Code of Ethics, with the purpose of providing alignment with the principles of the organization and aimed at preventing crimes related to fraud, corruption and transnational bribery that must be controlled by Rodando, considering the following:

- The Transparency and Business Ethics Program applies to all employees linked to the Company and to all related parties and interest groups, understood as clients, suppliers, shareholders and in general to all those with whom a business relationship is directly or indirectly established. , contractual or cooperation with Rodando.
- The purpose of the Transparency and Business Ethics Program is to publicly declare the commitment of the Company and its Senior Managers to act ethically and transparently before their stakeholders, and to conduct business in a responsible manner, acting under a philosophy of zero tolerance. with those acts that contradict our policies and strategic guidelines.
- This program articulates the policies and procedures defined by the Company to strengthen its management, such as: Code of Ethics, internal work regulations, purchasing procedures, sales, accounting, human management and other procedures and policies that are related to the Linking counterparties and direct relationship with them according to the level of risk evaluated.

2. Scope

This Program is applicable to all processes that have a direct and indirect relationship with national or international transactions, aimed at all Rodando counterpart.

For the purposes of this Program, those who involve a risk factor for fraud, corruption and bribery are:

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to. Suppliers and Contractors

- b. Customers
- c. Shareholders
- d. Employees

and. Any other person (natural or legal) who has a business relationship or collaboration agreements with the Company.

These guidelines are designed to help not only employees but all people who have a direct business relationship with Rodando.

The Program will be approved by the Assembly of partners, and will be updated or complemented to the extent that the needs of the business indicate so.

### 3. Regulatory Framework

#### 3.1. International Standards

The International Legal Framework to combat corruption includes:

- The United Nations Convention against Corruption (UNCAC), which came into force in 2005.
- The Convention on Combating Bribery of Foreign Public Officials in International Commercial Transactions, which came into force in 1999.
- Inter-American Convention against Corruption of the Organization of American States - OAS of 1997.
- The 2012 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.
- The criminal convention on corruption of the Council of Europe.
- The Civil Convention on Corruption of the Council of Europe.
- The African Union Convention to Prevent and Combat Corruption

#### 3.2. National Standards

- As one of the anti-corruption measures, the Colombian Government has entered into several international agreements, approved by the Congress of the Republic, the last one in 2012, with the Convention of the Organization for Economic Cooperation and Development (OECD), to combat bribery of foreign public officials in international transactions. As a result, the Government sanctioned Law 1778 of February 2, 2016 (Anti-Bribery Law), establishing a special regime to impose sanctions

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administrative measures to legal entities involved in transnational bribery.

- Article 23 of Law 1778 of 2016, establishes the duty of the Superintendency of Companies to promote in the companies under its supervision, the implementation and adoption of Transparency and Business Ethics Programs, internal anti-corruption mechanisms, and internal audit standards. and promotion of transparency and mechanisms to prevent Transnational Bribery behavior.
- Numeral 3 of Article 86 of Law 222 of 1995, indicates the sanctioning powers of the Superintendency of Companies to those who fail to comply with its orders, the Law or the statutes.
- Numeral 28 of Article 7 of Decree 1736 of 2020, corresponds to the Superintendence of Companies “To instruct, in the manner determined, entities subject to supervision on the measures they must adopt to promote transparency and business ethics in their business practices. to have internal mechanisms to prevent acts of corruption.”
- Law 1778 of February 2, 2016: Anti-Bribery Law of the National Government
- Circular 100-000011 of August 9, 2021 issued by the Superintendency of Companies and which repeals Circular 100-000003 of July 26, 2016 and incorporates Chapter XIII of Basic Circular 100-000005 of November 22, 2017.
- Law 2195 of 2022: Law that grants the Superintendency of Companies greater powers and sanctions, within the framework of the law on transparency and the fight against corruption.
- External circular 100-0000 August 12, 9, 2021 - Supervision Policy for the Transparency and Business Ethics Programs – PTEE.

4. Definitions

Total Assets: are all assets, current and non-current, recognized in the statement of financial position that correspond to the present economic resources controlled by the Company.

Unfair administration<sup>1</sup>: Damage to the interests or economic assets of a company through the fraudulent use of its physical assets (facilities, offices, furniture, machinery, among others) or intangible assets (the know-how, good will or reputation of the company , developed business models, brands, among others), for their own benefit or that of a third party by the following people:

1 Penal Code, Article 250B		
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- Social administrator de facto or de jure<sup>2</sup>. Social administrators are all those who fulfill the functions of legal representative, members of boards or councils of directors, liquidator and all those designated through the bylaws of the company with the purpose of directing it, or who, even without being delegated, They act as such in the activities of the organization (Reyes Villamizar, 2013).
- Partners of the company established or in the process of being established. They are those who give or intend to give a contribution to jointly create the company and receive in exchange the respective rights over it.
- Managers. They are those people who exercise command and decision-making functions in the company due to their membership in committees, boards of directors, shareholder meetings or directors in senior management positions.
- Employees. According to labor regulations, they are people who provide a service through an employment contract and under conditions of subordination in exchange for a salary.
- Advisors. They are specialists who provide consulting or advisory services with the purpose of guiding those who make decisions in the company.

This crime seeks to punish the persons mentioned above when they act in bad faith and abuse their functions to obtain a personal benefit or that of a third party.

**Shareholders:** Refers to those natural or legal persons who have made a contribution in money, work or other assets valued in money to a company or sole proprietorship in exchange for quotas, shares of interest, shares or any other form of participation that contemplate Colombian laws.

**Compliance Audit:** It is the systematic, critical and periodic review regarding the proper execution of the business ethics program.

**Senior managers:** They are the Administrators and main executives of the Company, that is, the president, vice presidents, directors, Managers and Members of the Assembly of partners, whether or not related to it by employment.

**Final Beneficiary:** The natural person(s) who ultimately owns or controls a client or the natural person on whose behalf a transaction is made. It also includes the person(s) who exercise effective and/or final control, directly or indirectly, over a legal entity or other structure without legal personality. The following are the Final Beneficiaries of the legal entity:

2 Law 222 of

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to. Natural person who, acting individually or jointly, exercises control over the legal entity, under the terms of article 260 et seq. of the Commercial Code; either

b. Natural person who, acting individually or jointly, owns, directly or indirectly, five percent (5%) or more of the capital or voting rights of the legal entity, and/or benefits five percent (5%) or more of the income, profits or Assets of the legal entity;

c. When no natural person is identified in sections 1) and 2), the natural person who holds the position of legal representative, unless there is a natural person who has greater authority in relation to the management or direction functions of the person. legal.

The Final Beneficiaries of a trust contract, of a structure without legal personality or of a similar legal structure, are the following natural persons who hold the status of:

- Yo. Trustor(s), trustor(s), constituent(s) or similar or equivalent position
- ii. Trustee committee, finance committee or similar or equivalent position
- iii. Trustee(s), beneficiary(s) or conditional beneficiaries
- iv. Any other natural person who exercises effective and/or final control, or who has the right to enjoy and/or dispose of the Assets, benefits, results or profits.

Likewise, Art. 631-5 of the Colombian Tax Statute mentions matters related to the final beneficiaries of legal entities.

Whistleblowing Channel: is the online reporting system for complaints about acts of fraud, corruption and transnational bribery, provided by the Superintendency of Companies on its website. Additionally, it refers to the internal channels that the company will have available for internal complaints from third parties.

Complaint receiving channels: Means through which complaints or suspicions of fraud, bribery or acts of corruption are received.

External Circular 100-000011: Circular that modifies and repeals as of January 1, 2022 Circular 100-000003 of July 26, 2016 and also adds Chapter XIII of the Basic Legal Circular of 2017. Circular 100-000011 is the guide that provides administrative instructions and recommendations aimed at implementing Transparency and Business Ethics Programs for the prevention of the conduct provided for in Article 2 of Law 1778 of 2016, issued by the Superintendency of Companies.

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**Bribery:** The Colombian Penal Code defines bribery as the crime committed by a public servant when receiving or requesting a gift, utility or accepting a promise of remuneration, directly or indirectly in exchange for performing or omitting an act related to his or her position, constituting a crime. The lack of rectitude, good morals and proper conduct when accessing remuneration for the action or omission of official functions is considered punishable conduct and could result in sentences of 5 to 10 years in prison.

**Private corruption:** Refers to acts of corruption between individuals, especially in the business sector, through undue favoring of third parties by directors, administrators, employees, among others, to the detriment of the assets and interests of the company.

It is criminally sanctioned:

- Whoever, directly or indirectly, offers, promises or delivers an unjustified gift or utility to a member of a company; and, additionally,
- Any member of the company who, directly or indirectly, requests, receives or accepts such benefit. In both scenarios there is a personal benefit or utility for a third party, such as the company.

**Contractor:** Refers, in the context of an international business or transaction, to any third party that provides services to a legal entity or that has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and persons who are parties to collaboration or shared risk contracts with the legal entity.

**Conflict of interest:** It occurs when the private interest prevails in the decisions or actions of a direct employee or contractor and not that of the Company, in this way this person or third party involved would obtain an illegitimate advantage to the detriment of the interests of the Company.

**Corruption:** Will be all conduct aimed at a Company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against the administration or public assets or in the commission of Transnational Bribery conduct.

**Due diligence:** It is the initial and periodic review that must be carried out on the legal, accounting and financial aspects related to a national or international business or transaction, the purpose of which is to identify and evaluate the risks of fraud, bribery and corruption that may arise. affect the Company, its subordinate companies and contractors.

**Employee:** It is the individual who undertakes to provide a personal service under subordination to a legal entity or any of its subordinate companies, in exchange for remuneration.

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**Company:** is the commercial company, sole proprietorship or branch of a foreign company supervised by the Superintendence of Companies, in accordance with articles 83, 84 and 85 of Law 222 of 1995.

**Adopting Entity:** is the Company that is not an Obligated Entity and that voluntarily adopts the PTEE, as a good corporate governance practice.

**Obligated Entity:** is the Company that is identified in sections 4.1, 4.2 and 4.3 of External Circular 100-000011 of 2021.

**Supervised Entity:** is the Obligated Entity or Adopting Entity that must comply or that voluntarily accepts.

**State Entity:** corresponds to the definition established in article 2 of Law 80 of 1993.

**Risk factor:** they are the possible elements or causes that generate C/ST Risk for the company.

**Fraud:** Any illegal act characterized by deception, concealment, or violation of trust, which does not require the application of threat of violence or physical force. Frauds are perpetrated by individuals and organizations to obtain money, goods and services, to avoid payments or loss of services, or to secure personal or business advantages.

**Risk Matrix:** it is the tool that allows the company to identify the Risks of Fraud, Corruption or Transnational Bribery.

**International Business or Transaction carried out through third parties:** Refers to international business or transactions carried out by a Colombian company through an intermediary or contractor or through a subordinate company or a branch that has been incorporated in another state. for that society. International business or transaction is understood to mean business or transactions of any nature with foreign natural or legal persons under public or private law.

**OECD:** It is the Organization for Economic Cooperation and Development.

**Compliance Officer:** This is the natural person who must comply with the functions and obligations established in the current regulations for the Transparency and Business Ethics Program.

**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.

**Compliance Policies:** These are the general policies adopted by Rodando's Senior Managers so that it can carry out its business in an ethical, transparent and honest manner and is in compliance.

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conditions to identify, detect, prevent and mitigate risks related to fraud, corruption and transnational bribery and other corrupt practices.

**Business Transparency and Ethics Program (hereinafter PTEE):** These are the specific procedures in charge of the Compliance Officer of the PTEE, aimed at putting compliance policies into operation, in order to identify, detect, prevent, manage and mitigate risks of fraud, corruption and transnational bribery, as well as others that are related to any act of corruption that may affect the Company.

**Economic Resource:** It is the right that has the potential to produce economic benefits.

**C/ST Risks:** It is the risk of corruption and/or the risk of transnational bribery.

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

**Foreign Public Servant:** This is what is established in paragraph 1 of article 2 of Law 1778.

**Bribery:** It is the act of giving, offering, promising, requesting or receiving any gift or thing of value in exchange for a benefit or any other consideration, or in exchange for performing or omitting an act inherent to a public or private function, regardless of that the offer, promise, or request is for oneself or for a third party, or on behalf of that person or on behalf of a third party.

**Transnational Bribery or ST:** It is the act by virtue of which a legal entity, through its employees, senior managers, shareholders, contractors or subordinate companies, gives, offers or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for said public servant performing, omitting or delaying any act related to their functions and in relation to an international business or transaction. (In the case of this document we will call it bribery)

**Subordinated Company:** It has the scope provided for in article 260 of the Commercial Code.

**Supervised Company:** It is the company, sole proprietorship and branch of a foreign company, subject to supervision by the Superintendence of Companies, in the terms provided in article 84 of Law 222 of 1995.

**SMMLV:** current legal monthly minimum wage.

**Facilitation payments:** Payments made to government officials in order to ensure, promote or accelerate legal and routine procedures for the benefit of the Company or its employees.

**Foreign Public Servant:** Corresponds to the definition established in the First Paragraph of the second article of Law 1778.

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### 5. Anti-Corruption and Anti-Bribery Policies

Rodando's integrity is non-negotiable, therefore, fraud, corruption or transnational bribery of any kind is not tolerated and we will ensure that each of our employees meets the highest organizational standards based on our principles. Therefore, we will apply controls that allow each stakeholder to conduct their business with Rodando in a transparent and responsible manner, following the following actions:

to. Rodando is committed to the fight against fraud, corruption and transnational bribery, therefore, it will strictly comply with the regulations that apply to it and the best practices in the matter.

b. The Rodando Member Assembly promotes a culture of transparency and integrity in which fraud, corruption and transnational bribery in general are considered unacceptable practices.

c. The fulfillment of Rodando's commercial goals is subject to compliance with the rules to prevent the risks of fraud, corruption and transnational bribery.

d. In the event that conflicts of interest arise, they will be given the respective treatment defined in the Rodando Code of Ethics, or in accordance with what is indicated in this manual. Conflicts of Interest of administrators, members of the Assembly of partners, General Management and representatives of Rodando will be notified and documented before the Assembly of partners.

and. The Transparency and Business Ethics Program is integrated into the guidelines given in the Code of Ethics and in this way the controls implemented here must be applied by all Rodando employees.

F. Rodando will adopt due diligence measures and prior to the start of the contractual or legal relationship with third parties, the corresponding procedures must have been complied with.

g. The Assembly of Rodando partners establishes the level of risk that the Company is willing to assume in relation to fraud, corruption and transnational bribery in Bajo. In the event that the residual risk is located in an area different from the permitted risk level, a treatment plan must be defined immediately.

h. The Assembly of Rodando partners will be responsible for approving the Transparency and Business Ethics Program.

i. The Assembly of Rodando partners will be responsible for appointing an Ethics Compliance Officer, who will lead and manage the Transparency and Business Ethics Program.

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- j. Rodando will disseminate the Transparency and Business Ethics Program within the Company and to other interested parties and will train all Company employees.
- k. Rodando will clearly establish and assign who is responsible for exercising the necessary powers and functions regarding the Transparency and Business Ethics Program.
- l. Rodando will identify, measure, control and monitor the risks of fraud, corruption and transnational bribery.
- m. All operations, businesses and contracts carried out by Rodando will comply with the policies and procedures established in this manual and other internal regulations that regulate the risk factors of fraud, corruption and transnational bribery (country, economic sector, third parties), Otherwise they will not be processed.
- n. Rodando employees are responsible for reporting any act of fraud, corruption and transnational bribery within the entity, as well as for cooperating in any investigations that are carried out.

The anti-corruption and anti-bribery policy emphatically prohibits bribes and gifts in any form, whether offered directly or indirectly or through a third party, which are intended to obtain a benefit and/or influence the processes of the company or interest. particular.

We will constantly strengthen our corporate values and maintain a culture of compliance, which will be the key to guaranteeing greater transparency in our businesses, which also involves the stakeholders with whom we interact in business.

5.1. Corruption

Below are some warning signs that must be taken into account to identify the risks associated with acts of corruption, which can prevent their materialization if we act diligently and promptly:

- Lack of traceability or support for payments made for representation expenses.
- Offering or receiving expensive gifts, invitations or hospitality at luxurious restaurants or events such as concerts, sporting events, among others. These types of situations can be understood as attempts to influence a decision-making process.
- Obtaining contracts without material support or real benefit for the company.
- Contributions, in money or in kind, to political campaigns when they are prohibited or exceed the limits established in the applicable law.

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- Delivery of gifts, in money or in kind, to an official worker, public employee or State contractor.

Good business practices to prevent the risk of corruption:

We constantly strengthen our corporate values and maintain a culture of compliance and this is the key to ensuring greater transparency in our businesses. Regarding corruption prevention, we highlight the following practices:

- We constantly emphasize our values and corporate ethics.
- We maintain our policies and procedures with guidelines that prohibit conduct that may constitute acts of corruption.
- In order to maintain regulations on the prevention of corruption, procedures for interactions with interest groups are established.
- We maintain a risk matrix in which risks related to fraud, corruption and transnational or national bribery are identified and managed.
- As part of the controls, limits are maintained on the giving and receiving of gifts, as well as management of conflicts of interest, donations and contributions, among others.
- We have a training plan for company personnel, especially in critical areas, and for interest groups, on the guidelines for project development (express prohibition on offering or accepting gifts, management of representation expenses, payments to expedite procedures, among others), closing of businesses and execution of contracts (contributions, donations, sponsorships, among others), actions that may be considered acts of corruption without due treatment and other concerning issues.
- Internally we carry out procedures so that all staff are involved in reporting suspicious activities in Rodando, as well as to the authorities.
- Anti-corruption clauses are included in contracts with suppliers, contractors, and other partners relevant to the operations of contracts signed with these third parties for the development of the business, and it is stipulated, when necessary, to develop audits or monitoring activities on the administration of this risk.

Identification of events or behaviors that generate the risk of Corruption:

There are various behaviors related to fraud, corruption and transnational bribery, below we mention some of them:

- Alteration of accounting information to deceive third parties

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- Making self-loans to defraud the company's assets
- Illegal collection of resources from the public
- Creation of front companies for fraudulent purposes
- Appropriation of goods for public use.

These behaviors, according to legal provisions on criminal matters, can be carried out by an individual and affect the activities of a company to a greater extent. In this sense, although Rodando cannot be criminally responsible, this does not mean that within the criminal process directed against the natural persons who work in the company and exercise management, management or administration roles (members of the Assembly of partners, Representatives Legal, among others), Rodando cannot suffer consequences such as those established in article 91 of the Code of Criminal Procedure, that is, the suspension and cancellation of legal status; Likewise, Rodando may be subject to investigations and administrative sanctions. It is for this reason that we maintain mechanisms to determine the final beneficiary in the operations carried out by the company.

### 5.2. Transnational bribery and bribery

We are faced with transnational bribery when a legal entity, through one or more employees, contractors, administrators or shareholders, its own or any subordinate legal entity, gives, offers or promises to a foreign public servant, directly or indirectly, sums of money, any object of pecuniary value or other benefit or utility, in exchange for carrying out, omitting or delaying any act related to the exercise of their functions and in relation to an international business or transaction.

Now, in cases that involve a foreign public official, the crime is transnational bribery (article 433 of the Penal Code), which has criminal consequences for natural persons and, additionally, administrative consequences for companies (Law 1778 of 2016 "by which rules are issued on the responsibility of legal entities for acts of transnational corruption").

Good business practices to prevent the risk of bribery:

The following practices are carried out to avoid bribery to national or foreign public servants:

- We prohibit carrying out operations that attempt to bribe or take advantage of any situation that may affect the reputation of Rodando.
- We provide training on this risk for employees who carry out procedures with public entities or who interact with public officials.

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- We carry out processes for the evaluation, monitoring and management of bribery risks in all company processes.
- We have reporting channels with due guarantees of non-retaliation for employees.
- We have control of possible bribery practices against interest groups (branches, suppliers, contractors).
- We include termination clauses in employment or commercial contracts in cases of acts of bribery.

Identification of events or behaviors that generate the risk of bribery:

With the purpose of combating all these effects, the United States Congress issued in 1977 the federal law known as the Foreign Corrupt Practices Act - FCPA (Department of Justice, 2016), whose purpose is to criminally and civilly punish bribery of foreign public officials. Since then, several international organizations, such as the Organization for Economic Cooperation and Development (OECD), have promoted the creation of laws to investigate and punish acts related to transnational corruption or bribery against foreign public officials in international commercial transactions. In Colombia there are criminal and administrative consequences both for the members of a company and for the company itself.

Now, as mentioned above, people can be criminally sanctioned for bribery crimes for giving or offering transnational bribery, as the case may be. On the other hand, according to Law 1778 of 2016, administrative responsibility falls on legal entities.

Additionally, the United States Department of Justice, the OECD and the Colombian authorities in the matter have indicated, in addition to the request or acceptance of gifts, bribes or payments, the following behaviors as the most frequent typologies of transnational bribery; These, of course, are expressly prohibited:

### a. Influence peddling

It involves improperly using influences or relationships derived from a position or position of authority, directly or through a third party, to obtain an improper advantage. For example, when a businessman pays an acquaintance, friend, family member, spouse, among others, of a public servant in order to issue a mandatory license for the operation of his operations without complying with the legal requirements or complying with them, he prefers secure the advantage or benefit illicitly.

### b. Improper conclusion of contracts

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An administrator or member of a Colombian company is interested in being assigned a contract with a foreign state entity and pays, directly or through an intermediary, to a server so that his company is chosen in the selection process. It can also occur when you seek to have privileged information to which other competitors, under normal conditions, would not have access.

c. Facilitation payments

Undue payments to public servants so that they comply with the demands of their function and legal duties.

d. Electoral financing

Payments to political campaigns to guarantee election results and then secure contracts. Except for those donations that are made in search of a benefit for the country in compliance with legal guidelines.

and. Concussion

Event in which a public servant, abusing the functions of his position, constrains or influences another person to give or promise money, gifts or improper benefits to himself or a third party.

5.3. Corporate  
Management

5.3.1. Law enforcement

Rolling, fully complies with all national and international laws and acts in accordance with local guidelines and regulations. It is the responsibility of all area heads to ensure, through legal or other advice where appropriate, compliance with all local laws and regulations that may concern the relevant business area.

5.3.2. Accounting records and standards

All accounting documentation must reflect the true nature of business transactions, assets and obligations, in accordance with applicable legal accounting and regulatory requirements. There must be no false, manipulated, incomplete or canceled records.

All Company reports are accurate and complete and, as to the materials, comply with accounting policies and procedures.

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Workers must not misrepresent or misrepresent any information for personal benefit or any other reason.

### 5.3.3. External reports

Rolling, you are required to make statements or provide reports to regulatory authorities, agencies or other government departments. Every care should be taken to ensure that these statements or reports are correct, delivered on time and do not lead to misinterpretation. Regarding this information, the General Management of the company has knowledge of any sensitive and confidential information before it is revealed.

Likewise, Rodando takes caution when making statements to the media, to ensure that the information provided is correct and cannot lead to confusion. Information that has been published and that may have a significant effect on the value of the company's shares, or on mergers, acquisitions or donations transactions (regardless of size). It is necessary to clarify that information statements should only be made by spokespersons designated and authorized by the company.

## 5.4. Guidelines on Transparency and Business Ethics

### 5.4.1. Design and approval

The design of the PTEE is based on an evaluation of the risks of fraud, corruption and transnational bribery (Risk Matrix of fraud, corruption and transnational bribery), in accordance with our business and the internal and external context of the Company.

Taking into account that the standard contemplates that the need to update the PTEE must be reviewed at least every two (2) years, Rodando will maintain this criterion. However, if new risk factors become evident, entry into new markets, launch of new products or services, new distribution channels or presence in new jurisdictions, organizational changes or economic activity of our business that may alter the degree of fraud risk, corruption and transnational bribery; or if an update is presented by the Superintendence of Companies, the update must be carried out in the relevant time.

In any case, the new design or update of the PTEE must be approved by the company's shareholders' meeting.

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### 5.4.2. Prohibition of payments and gifts

At Rodando, no employee and/or shareholder will give or receive commission, fees, gifts, discounts, gifts, bonuses or perks of any kind or favors of any other nature for actions they are carrying out on behalf of Rodando, any employee or representative of another. , nor will you negotiate with any employee or representative of any client for your own benefit. Likewise, no employee or shareholder will make or give payments in money or kind to third parties to influence any type of personal decision or obtain an advantage for the Company in relation to the execution of any type of contract or negotiation.

Employees should not act on behalf of other entities, whether these be companies, non-profit associations or individuals, or solicit gifts, cash or time from suppliers, customers or stakeholders.

### 5.4.3. Use of Company Assets and Funds

Rodando assets must be used for the sole benefit of the company, and only for valid commercial use.

It is important to mention that Rodando's assets go beyond equipment, facilities, business funds or office supplies; Technologies, concepts, business strategies and plans, financial data, and other information about the company are also included. These assets must not be misused for the personal benefit of workers or others. Likewise, workers must not transfer any of the assets to third parties, except in the daily course of the company's activity.

### 5.4.4. Donations to charities and political parties

Rodando does not make contributions to political parties, political candidates or organizations politically active anywhere in the world. If any national law requires companies to make these types of contributions, the Assembly of Rodando partners must approve these disbursements.

Regarding donations, it is possible to allow them for charitable purposes on behalf of Rodando as part of the company's corporate social responsibility activities; However, such donations are subject to prior approval by General Management.

**Note:** some charities may, in turn, be politically active organizations, therefore they should be treated as explained in the paragraph on contributions to political parties.

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Donations will only be allowed when the counterparty linking process does not generate suspicion of a possible relationship with risks of fraud, corruption and transnational bribery. In addition, Legal Entities will be consulted on binding lists. Additionally, in the event that the donation is for a non-profit entity (ESAL), intensified due diligence must be carried out, providing documentation that accredits it, such as: RUT, CC copy of the Legal Representative, identification of the founding partners, chamber of commerce certificate and supporting consultation on lists.

In any case, when donations are authorized, they must always be endorsed and approved by the General Management.

The deliveries of donations will be documented in the established format (see annex: Donation Delivery Format) and a certification from the beneficiary entity will be attached, signed by the Fiscal Auditor/Legal Representative and/or Public Accountant, the description of said certification will be in line under the requirements established in this regard by the DIAN (National Tax and Customs Directorate).

5.4.5. Delivery of Gifts to Third Parties, entertainment, lodging, travel and related expenses.

No Rodando employee may give gifts or benefits in cash on any occasion; It is also prohibited to seek, request or accept any commission, payment, service, gift or other favors of value, coming from any individual or organization doing or seeking to do business with Rodando.

Likewise, Rodando employees must not solicit, accept, offer or provide gifts, entertainment, hospitality, travel, or sponsorships for the purpose of inducing, supporting or rewarding irregular conduct, or in relation to obtaining any business that involves the Company. Gifts, entertainment expenses or other courtesies for the benefit of a public servant or an official of a private company are not permitted; However, when any courtesy is considered, it must not be greater than COP \$100,000 and, in any case, it must be approved by the General Management and must be recorded in the accounting, strictly complying with the provisions of Rodando's policies and procedures.

When it comes to accommodations, tickets for foreign contractor personnel and/or Supplier, Rodando includes in the contract all its expenses in accordance with the provisions of its policies and guidelines.

In the case of travel expenses for Rodando employees who travel abroad, the company assumes all hotel and ticket expenses, which must be duly supported with invoices in the name of Rodando; In relation to travel expenses, a daily value is granted according to the procedure for travel expenses established in Rodando, which must be justified and supported.

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### 5.4.6. Remunerations and payment of Commissions to Employees and Contractors regarding International businesses or transactions.

At Rodando, under no circumstances is the payment of commissions to employees or contractors for international transactions authorized. If in any case it occurs, these payments must be authorized by the General Management.

### 5.4.7. Warning signs

Alert signals are events or situations that represent a pause in the review of linking, updating or monitoring of counterparties, generated by prior documentary, transactional controls, alerts received from different media, among others, that require special validation and analysis. to determine if, in fact, the alert signal represents a risk for the company when formalizing the link with a counterparty. The warning signs are given by different types depending on the sector, country, economic activity of the company, jurisdictions where it operates, the products/services it sells, among others; For this, a list of possible alerts is detailed in the Annex. "Alert Signals" that serve as a guiding document, but keeping in mind that these signals are dynamic and it is advisable to update or review them according to the event/regulations or the company's own results.

The warning signs listed in the Annex. "Warning Signs" will be of an enunciative nature, that is, they will not be the only ones that the organization will take into account; In accordance with CE100-000011 of 2021, those presented by virtue of the risk factors identified in the preparation of this PTEE will also be considered.

### 5.4.8. Conflicts of interest

Conflict of interest refers to those situations in which specific conditions are created so that the personal interests of an employee can supersede the interests, goals or objectives established by Rodando.

To ensure and maintain transparency in all the company's activities, Rodando established the "Procedure for the treatment of conflicts of interest", which includes the rules for the prevention, management and disclosure of these conflicts, as well as the criteria and circumstances that are established. They must ensure the selection processes of suppliers, clients and hiring of Rodando employees described in the "National and International Purchasing Procedures, Human Management Procedure and Sales Procedure".

Regarding the management of conflicts of interest, the company's employees, without exception, will generally follow the following standards of behavior:

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- All workers have the duty to avoid commercial, financial or other direct or indirect interests or relationships that conflict with the interests of Rodando, or that divide their loyalty to the company.
- They will proceed in a truthful, dignified, loyal and good faith manner. They will not intervene in simulated acts or in fraudulent operations or in any other that tends to hide, distort or manipulate the information or reality of the company's clients and/or suppliers to the detriment of these entities, the interests of third parties or the State.
- They will avoid intervening directly or indirectly in improper agreements in public institutions or organizations, in another entity or between individuals at a national and international level.
- They will avoid unjustifiably delaying the completion of the tasks inherent to the position or those entrusted to them by their superiors, to the detriment of society or Rodando's clients.
- The omission to act or the non-provision of information, with the purpose of protecting, favoring, harming or injuring a person, is considered contrary to the interests of Rodando.
- No employee may request privileged information from Rodando and, if they know it due to their position, they may not use it for their own benefit or that of third parties.
- Rodando employees will refrain from participating, deciding or suggesting the decision, in operations or services in favor of clients or suppliers of the company with whom they have private businesses.
- They will refrain from accepting gifts, excessive attention, concessions or preferential treatment from Rodando's clients or suppliers.
- No type of economic preference will be granted that is outside the parameters and policies established by Rodando, for the different businesses carried out with the company's shareholders, employees, contractors, clients and suppliers.
- Conflicts can arise from any situation that specifically benefits one or more employees of the company, or from situations that cause a negative impact on Rodando.

### 5.4.8.1. Selection Criteria for the main suppliers of goods and services

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The purchase and contracting of goods and services in Rodando is carried out subject to the regulations applicable to trade and in accordance with the “National and International Purchasing Procedures”.

Any activity that appears to present a conflict should be avoided or terminated unless, upon notification to the PTEE Compliance Officer, it is determined that the activity is not immoral or inappropriate, does not jeopardize integrity, and is not detrimental to reputation. and Rolling status.

Some situations constituting conflicts of interest that may occur in the development of Rodando's activities, but are not limited to these, are the following:

- Relationship

✓ That the employee linked to Rodando influences in any way the selection and connection process of a candidate with whom he or she has a marital relationship, is a permanent partner, or has a family relationship up to the fourth degree of consanguinity, third degree of affinity and/or or first civil.

✓ That the employee linked to Rodando influences in any way the process of contractual negotiation of services and/or products acquired by Rodando with a third party with whom he is related up to the fourth degree of consanguinity, third degree of affinity, first civil, whether your spouse or permanent partner.

✓ That the employee linked to Rodando serves as supervisor or manager of another worker when there is a relationship between them up to the fourth degree of consanguinity, third degree of affinity, first civil, whether his or her spouse or permanent partner.

- Business

✓ That the employee linked to Rodando carries out professional activities that are of a work nature or for the provision of services with the direct competence of the organization.

✓ That the employee linked to Rodando carries out professional activities that are of a labor nature or for the provision of services with suppliers and/or contractors with whom Rodando intends to carry out any type of negotiation, or is currently executing them.

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- ✓ That the employee linked to Rodando develops the same contractual object that he is responsible for within the organization, but with another employer or independently.
- Depending on the \_\_\_\_\_
  - ✓ That the employee linked to Rodando can influence in any way the assignment of personnel related to the execution of controls and/or monitoring of compliance with the Transparency and Professional Ethics Program and the decision to appoint or assign candidates is motivated by personal benefits.
  - ✓ That the employee has had a direct interest or has acted as a representative, advisor, president, manager, director, member of the Assembly of partners or member of a union, union, company, association or social or economic group interested in the matter object of definition.
  - ✓ Make use of Rodando's time or resources for private or personal interests such as browsing the Internet or sending private emails.
  - ✓ Make significant use of Rodando's time, telephones, or computer equipment to benefit your private business interests, such as conducting private research to create patents that are not related to Rodando's interests, managing another business, or investing of markets.
  - ✓ Make use of the position or role that an employee has in Rodando, to influence purchasing decisions for their own businesses or the businesses of their family or friends, so that Rodando pays more than if they were other suppliers.
  - ✓ Influence purchasing decisions to obtain tickets for events, services or goods for personal consumption.
  - ✓ Use Rodando resources to achieve promotions in professional organizations or other organizations that are not related to work;

If an employee has a conflict of interest or is involved in a transaction or relationship that could result in a conflict, they must report the possible conflict to the PTEE Compliance Officer, through a writing detailing the case and/or through the of "Annex. Conflict of Interest Report Format". Document that will be sent for study by the Compliance Officer. Likewise, these cases will be taken to the Ethics Committee for evaluation, approval or rejection.

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It is important to mention that everything related to cases and events of Conflict of Interest between employees must have the approval of the Administrative Management and, failing that, of the General Management of Rodando. This same approval must be updated at least once a year.

Conflicts of interest related to administrators, directors, members of the Assembly of partners, representatives and those who act as administrators, must be known to the Assembly of partners, documented by minutes, regarding the treatment and disposition of the novelty, always preserving impartiality and separating from the decision people who have direct participation in the conflict of interest that is being generated.

### 6. Stages of Fraud, Corruption and Transnational Bribery Risk Management

The identification, measurement, control and monitoring of the risks of fraud, corruption and transnational bribery are carried out with the methodology defined in the best practices contained in the ISO 31000 standard (International Standard for Risk Management).

The details of the methodology used by Rodando can be consulted in the "Annex. Risk Matrix for the PTEE" and "Annex. Risk Management Methodology".

The preparation, modification and monitoring of the risk matrices must be carried out with the process leaders with the coordination of the PTEE Compliance Officer.

Risk matrices are prepared for each process because the environment and activities vary according to their objective.

When the materialization of a risk is identified, corrective, preventive or improvement action must be documented.

Before launching any product, opening a new jurisdiction or distribution channel, risk identification sessions must be held.

#### 6.1. Risk Identification

Risk identification is the first stage so that the construction of the Transparency and Business Ethics Program truly meets the objectives of preventing the risks of fraud, corruption and transnational bribery.

In accordance with the above, this PTEE manual is adopted based on the size, structure, nature, corporate purpose, economic activity, countries of operation and, in general, understanding the internal and external context of Rodando. These elements are not only those that are directly related to the company, but they will also be the necessary inputs to

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the creation and execution of policies, procedures and methodologies for the prevention of fraud, corruption and transnational bribery, as well as the organization's risk matrix, which will include the necessary controls to mitigate the risk factors to which the organization is exposed. company.

### 6.2. Identification of C/ST Risk Factors

Some of the activities that must be taken into account for the proper identification of the risk factors that may affect Rodando may be independent diagnoses, periodic execution of due diligence procedures and/or compliance audits.

Once the identification stage has been completed, it is Rodando's duty to use human, technical, operational and/or economic resources with a view to adopting the necessary measures to mitigate the risks; In this way, the organization will have the necessary knowledge to determine the order and priority of their evaluation and treatment. Likewise, through the Members' Assembly, it will arrange for the modification and complementation of the PTEE if necessary.

Some of the risk factors that the Company must take into account when preparing the PTEE, as well as the risk matrix and other complementary measures for the proper functioning of the PTEE, are the following:

- a) Country Risk. Refers to the Company's jurisdictions of operation. Places where there are factors such as: absence of an independent and efficient administration of justice, high number of public officials questioned for corrupt practices, lack of effective regulations to combat corruption, lack of transparent policies regarding public procurement and international investments, structure weak administrative policy, absence of effective state presence in certain geographic areas, carrying out operations in tax havens, among others.
- b) Economic sector risk. They are niche markets where the percentage of corruption is high according to studies carried out by the OECD. In addition, activities are included where a large number of permits and licenses granted by public officials are necessary, which facilitates the carrying out of corrupt practices.
- c) Third party risk. The parties that execute the businesses are listed, namely, contractors, suppliers and/or intermediaries where there may be collaboration or shared risk contracts in which it is difficult to demonstrate a legitimate purpose, or that, having a legitimate purpose, are lend to cover up illicit payments.

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d) Others. All those that are not included in the previous categories, but may represent a C/ST risk factor for the organization.

### 6.3. Measurement or evaluation of C/ST Risk

According to the level of probability and impact evaluated on the identified risks, ratings will be taken between 1 to 5, with 1 being the lowest and 5 being the highest. These criteria will be defined in the risk matrix and specified in the technical document annexed to the matrix.

Additionally, quantitative and qualitative criteria will have been defined that allow for a more objective risk assessment at the time of qualification.

### 6.4. Risk mitigation mechanisms

As an integral part of C/ST risk management, controls will be defined that will allow us to attack the causes that may materialize any risk for the company. These controls must be documented in the processes of each area and will be shared with those responsible for their execution for greater effectiveness.

#### 6.4.1. Control and Monitoring

The leaders of each process will ensure compliance with the controls and these in turn will be monitored by the Compliance Officer. Immersed in the monitoring, at least the compliance audit for the PTEE must be taken into account.

The development of Compliance audits will be defined together with the Compliance Officer to validate and monitor that the correct management of policies, procedures, controls and mechanisms is being given to the PTEE.

Regarding the control of accounting operations, records and accounts will be kept and maintained that accurately and precisely reflect the transactions or dispositions of assets. For this purpose, random monitoring must be carried out on those operations and/or accounts that are considered to be critical and permissible to hide fraud, corruption and transnational bribery transactions.

There are sanctions for any employee, shareholder, director who changes, omits or misrepresents records to hide improper activities or that do not correctly indicate the nature of a recorded transaction.

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Rodando employees, shareholders, administrators and senior management may not change, omit or misrepresent records to conceal improper activities or that do not correctly indicate the nature of a recorded transaction.

Rodando has adequate internal procedures and controls to prevent bribes or other improper payments from being hidden in transactions, such as: payments of commissions, fees, sponsorships, donations, representation expenses or any other item that serves to hide or conceal the improper nature or payment.

In order to control and supervise the degree of effectiveness of the anti-corruption and anti-bribery policies, together with the Transparency and Business Ethics Program, the Compliance Officer will arrange for a compliance audit to be carried out when deemed necessary. The result of the audit will be analyzed with a view to correcting the procedures that present flaws and improving the Transparency and Business Ethics Program in general terms.

The compliance audits carried out will have the respective report, recording the deficiencies and opportunities for improvements to the PTEE for the preparation and execution of action plans.

### 6.4.2. Contractual Protections

All contracts or agreements signed by the company and that may be affected by conduct constituting bribery or transnational bribery contain clauses, declarations or guarantees on anti-bribery conduct, in which the unilateral termination of the contract will additionally be established, when such conduct has been detected. and verified.

As control mechanisms for the execution of contracts, Rodando:

- ✓ Does not channel payments to third parties of any nature through agents, contractors or other intermediaries, placing special emphasis on the execution of this control in payments to foreign or national public servants.
- ✓ You must verify that payments made to counterparties, and in particular to contractors, are reasonable and adjust to the value of the goods or services they offer, to prevent improper payments from being channeled through counterparties to servers. foreign or national publics.
- ✓ You must take all steps to identify those events in which the person who actually pays for the acquisition of a product offered by Rodando does not correspond to the true owner of the ownership right.

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### 6.4.3. Information transparency

The books and records of all financial transactions will be kept available for any internal or external audit that is carried out, in order to guarantee:

✓ The proper recording of financial transactions in books and accounting records. ✓ That there are no “parallel accounts” or secrets and that documents are not issued that do not faithfully and accurately record transactions. ✓ That there are no records of non-existent expenses, or of liabilities without correct identification of their purpose, or of transactions that do not have a genuine and legitimate purpose. ✓ That accounting books or other relevant documents are not intentionally destroyed

earlier than established by law. ✓ Transparency and compliance with accounting standards that allows the work of the Reviewer

Fiscal.

### 6.4.4. Preservation of documents and records.

The documentation of the Transparency and Business Ethics Program includes the Transparency and Business Ethics Manual, procedures, documents provided by counterparties, reports from the PTEE Compliance Officer, C/ST risk matrix, documentation of communication and training, complaints received with their supports, control of complaints with their supports, among others.

The celebration and execution of businesses, operations and contracts is not permitted without the respective internal or external support, duly dated and authorized by those who intervene in them or prepare them. These documentary supports will serve Rodando to verify the traceability of the business and, if applicable, diligence in the prevention of Bribery or Transnational Bribery.

All information that is stored to prevent the risk of bribery or transnational bribery for clients, suppliers, contractors and employees, that is generated physically, is archived in a secure location with restricted access to unauthorized employees; Likewise, these protection protocols comply with the policies executed by the Comprehensive Management System established by the company to guarantee its security and confidentiality.

The conservation and archiving of said documents and supports will comply with the provisions of article 28 of Law 962 of 2005, or the rule that modifies or replaces it. That is, the documents and records must be kept for a period of ten (10) years counted from

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from the date of the last entry, document or receipt, being able to use for this purpose, at Rodando's option, its preservation on paper or in any technical, magnetic or electronic medium that guarantees its exact reproduction.

The file must be managed by the Compliance Officer who must have access to the himself without any restriction. Furthermore, those responsible within Rodando for the documentation of the Transparency and Business Ethics Program must ensure its integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality.

### 6.5. Segmentation

In order to generate a separation of risk factors into groups that are homogeneous, 'segmentation' is used. These groups, in order to better manage the risks of fraud, corruption and transnational bribery, must be treated differently.

This separation mentioned above is based on the recognition of significant differences in their characteristics.

Segmentation must provide homogeneity within each of the identified segments and, likewise, heterogeneity between them. The objective of segmentation is to apply differentiated monitoring strategies for counterparties, according to the combination of each C/ST risk factor and other established variables.

Segmentation will be the tool that allows us to focus on those segments whose risk profile is higher. Once these segments are identified, special monitoring is carried out on those third parties that, due to their characteristics, are classified with a higher probability regarding C/ST risks and merit taking action plans for adequate management with counterparties.

According to the Company's analysis, the following C/ST risk factors have been determined:

- Country ➤
- Economic sector
- Third parties

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Segmentation will be carried out on these identified factors and if during the development of operations other additional factors are identified, they must be considered in the segmentation model ("Annex. Delphi Segmentation Methodology – PTEE" and "Annex. Delphi Segmentation Model – PTEE").

### 6.6. Due Diligence

Before generating or formalizing a contractual agreement with a third party, it must go through a Due Diligence process which involves an adequate and timely analysis of personal information, characteristics of economic activities and participation of different markets, to understand the risks of compliance it represents and, thus, determine if the controls established to mitigate them are acceptable.

For those third parties that represent a risk to Rodando, from the perspective of fraud, corruption and transnational bribery, the following must be reviewed:

- Certificate of existence and legal representation or equivalent document.
- Single Tax Registry or equivalent document.
- Photocopy of the identity document of the legal representative.

Likewise, Rodando follows the guidelines and mechanisms for compliance with the knowledge of the counterparty described in the "Annex. Due Diligence Procedure for the PTEE", which describes the selection and linking process of each of the possible counterparties that want to establish commercial and contractual relations with Rodando.

The identification of warning signs, understood as situations that, when analyzed, fall outside the particular behaviors of third parties or the market, being considered atypical and that, therefore, require further analysis to determine if there is a case of fraud, corruption and bribery. transnational, are dynamic, particular and must be understood according to the type of third party, considering the following in the third party:

to. Reputation: Having a reputation for unethical conduct, exposure to criminal activities or executions, adverse media, or identified exposure to economic or trade sanctions.

b. Capacity: Not having the appropriate experience, qualifications and resources to provide the service to be contracted and having service descriptions that are clear or that do not represent substantial work.

c. Links with public officials: Identify and document PEPs, carrying out follow-up and monitoring in accordance with current regulations.

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- d. Circumstances: Bankruptcy or other financial difficulty, the party is evasive or refuses to provide information requested during the due diligence process, lack of written agreements, refusal to agree to comply with the Anti-Bribery Law or not agree to audit clauses in the contract.
- and. Payment: Excessive or unusually high compensation compared to market rates, large success fees or bonus agreements, requests for payment in cash or offshore bank accounts.

Any red flag identified through the third party link must be reported to the Compliance Officer along with the required supporting documentation.

6.6.1. Consultation on binding and/or restrictive lists for Colombia

One of the controls established by Rodando in terms of preventing the risk of fraud, corruption and transnational bribery is to have information on the Counterparties with whom commercial or contractual links in general are initiated and maintained. For this purpose, prior to linking the counterparty, the respective list and PEP's consultation will be carried out, in order to know possible situations related to C/ST and will proceed in accordance with the activities and provisions set forth in the "Annex. Due Diligence Procedure for the PTEE."

6.6.2. Due diligence in business reorganization processes

Due diligence processes must also be carried out to understand legal entities with which it is intended to carry out any type of business reorganization processes such as mergers, acquisitions or divisions.

Consequently, in each investment negotiation and analysis process, due diligence will be carried out on compliance with anti-corruption and anti-bribery regulations, before making a final decision on the investment or merger. Likewise, if the acquisition or merger is completed, Rodando will ensure that the acquired Company implements, within a reasonable period of time, the internal control systems and this Transparency and Business Ethics Program (PTEE) under existing standards. in Rolling. Additionally, the identification of the final beneficiary must always be ensured for any legal counterpart, otherwise it will be established that the final beneficiary will be the Legal Representative.

6.6.3. Beginning

- The company will not enter into a relationship with a third party when that means violating the law.

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- Due diligence, established in the PTEE procedures, must guarantee the level of risk represented by the third party through alerts.
- The relationship with a third party may be approved when it is identified that the risks it represents are controlled.
- The employee who manages the commercial relationship with a third party has the responsibility of carrying out due diligence as part of the control mechanisms prior to linking or formalizing the contractual agreement with the third party.

### 7. Roles and Responsibilities

The Assembly of partners of the Company is responsible for assuming a commitment aimed at the prevention of Fraud, Corruption and Transnational Bribery, so that the company can carry out its business in an ethical, transparent and honest manner by establishing policies and implementation of this program, which includes the instructions that must be given regarding the structuring, execution and supervision of actions aimed at the effective prevention of Fraud, Corruption and Transnational Bribery.

For this purpose, in addition and complement to any other function that has been assigned to them in any other Rodando manual or policy, for the management of a specific risk or for any other nature, the following corporate bodies will have the following functions and powers :

#### 7.1. Members Assembly

- Issue and define Compliance Policies.
- Define the profile of the Compliance Officer in accordance with the provisions of External Circular 100-000011 of 2021 of the Superintendency of Companies.
- Appoint the Compliance Officer.
- Approve the PTEE manual.
- Assume and disseminate a commitment aimed at preventing C/ST Risks, which strengthens transparency and ethics in business.
- Ensure the supply of the economic, human and technological resources required by the Compliance Officer to carry out his or her work.
- Order pertinent actions against shareholders, who have management and administration functions, employees, and administrators, when any of the above violates the provisions of the PTEE.
- Lead an appropriate communication and pedagogy strategy to guarantee the effective dissemination and knowledge of the Compliance Policies and the PTEE to the

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employees, shareholders, contractors (in accordance with the Risk Factors and Risk Matrix) and other identified interested parties.

- Approval and ruling on cases of Conflicts of Interest of administrators, shareholders, members of the Assembly of partners and representatives.

### 7.2. Legal Representative

- He is responsible for presenting, with the Compliance Officer, the proposal of the Transparency and Business Ethics Plan to the Assembly of partners for their respective approval.
- It must ensure and promote that the PTEE is in accordance with the Compliance Policies adopted by the Members' Assembly.
- Issue the respective certification to the Superintendency of Companies of compliance with the existing regulations regarding the Transparency and Business Ethics Program implemented by the Company.
- Provide the necessary, efficient, effective and timely support to the Compliance Officer in the design, direction, supervision and monitoring of the PTEE.
- Inform in writing to the Superintendency of Companies, addressed to the Delegation of Economic and Corporate Affairs, within fifteen (15) business days following the appointment or change of the Compliance Officer, the data of this, detailing: name, number of ID, email and phone number.
- Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality.

### 7.3. Employees

- Know, understand and apply this Transparency and Business Ethics Program to the activities inherent to the Transnational component.
- All Company workers must ensure transparent management in their respective areas of the company and comply with the Transparency and Business Ethics Program and the Code of Ethics established by the Company.
- Cooperate in investigations of complaints related to corruption carried out by the competent authorities.
- Any employee who has knowledge of any of the types of risk of fraud, corruption, bribery or transnational bribery must report it directly to the General Management through the means established in the Transparency and Ethics Program.

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Business. If the report is made through the direct manager, he or she must report it within the following 24 hours directly to the General Management.

- Put observance of ethical principles before achieving business goals.
- Mandatory attendance at all training sessions held.

In these cases, the worker enjoys the following guarantees:

- Confidentiality about information and people.
- Presumption of good faith. When a person reports conduct, they must do so responsibly; it is presumed that they do so in good faith and based on real evidence or elements.
- Comply with specific duties related to the prevention of Transnational Risk.
- Know the policies and management procedures of the Transparency and Business Ethics Program (Annex. Declaration of Ethical Commitment Format).

### 7.4. Compliance Officer

To perform the position of Compliance Officer, at least the following requirements must be met:

- Be a person with the suitability, knowledge, experience and leadership necessary to manage the particular risks of crimes associated with fraud, corruption and transnational bribery and know and understand the ordinary course of Rodando's activities.
- Enjoy the ability to make decisions to manage the risk of fraud, corruption and transnational bribery. Likewise, depend on and have direct communication with the Members' Assembly.
- Not belong to the Administration or the corporate bodies, nor to internal or external auditing or control (tax auditor or linked to the tax audit company that performs this function, if applicable), or who performs similar functions or acts in his/her place. Rolling.
- When the administration decides to outsource the Compliance Officer, it may do so by validating that the third party meets the requirements and may not serve as Compliance Officer in more than 10 companies, nor may it act as such in companies that are the responsibility of Rodando.
- Be domiciled in Colombia.

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The third point of this section will be deemed to be inability to hold the position of Compliance Officer for the PTTE.

The review of the disabilities and incompatibilities that the Compliance Officer may incur will be the responsibility of the tax audit office.

The functions and responsibilities of the Compliance Officer are:

- Present together with the Legal Representative, for the approval of the Assembly of partners, the PTEE proposal.
- Ensure that the PTEE rules and policies implemented regarding fraud, corruption and transnational bribery risk management are articulated with the policies adopted by the Members' Assembly.
- Implement the C/ST risk matrix, defining the tools required for its management and monitoring. Likewise, define the methodology to be carried out for the risk management stages.
- Present, at least once a year, to the Assembly of partners, the evaluation and analysis reports on the efficiency and effectiveness of the PTEE and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the management of the Compliance Officer and the administration in compliance with the PTEE.
- Inform the Assembly of members about infractions that any employee has committed regarding the PTEE, so that the corresponding sanctioning procedures are carried out as established by the Internal Work Regulations and the current regulations issued by the supervisory entities.
- Verify compliance with the Due Diligence procedures applicable to Rodando.
- Select and facilitate constant training of employees in the prevention of fraud, corruption and transnational bribery.
- Define the dates for the periodic performance of compliance audits and procedures for managing the risks of fraud, corruption and transnational bribery.

### 7.5. Fiscal Audit

- Control that the operations carried out or carried out on behalf of Rodando are in accordance with the legal provisions, the determinations by the Assembly of partners and the General Management.
- Give a timely written account to the General Management and the Assembly of partners, of the operational accounting irregularities existing in the operation.
- Collaborate with government entities that carry out the inspection and surveillance of Rodando and provide them with any reports that may be necessary or that are requested.

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- Verify that Rodando's accounting is kept accurately and up to date. Likewise, verify that the supports and receipts are properly preserved.
- Assiduously inspect the company's assets and ensure that conservation or security measures are taken in a timely manner for these and for those that the company has in custody in any other capacity.
- Supervise the correct functioning of the accounting, give instructions, carry out inspections and request the reports that are necessary to establish permanent control over Rodando's assets.
- Submit to the Assembly of partners a detailed report of its activities, certifying the balance sheet presented to it.
- Examine all inventories, minutes and books of Rodando; regularly inspect their assets and ensure that conservation and security measures are taken in a timely manner.
- Carry out audits of Rodando funds whenever it is deemed appropriate and ensure that all the entity's books are kept in accordance with the accounting standards established on the matter by the current legal provisions and the recommendations issued by the organizations that carry out the inspection and Rolling surveillance.
- Call the Assembly of Shareholders to extraordinary meetings when deemed necessary.
- In accordance with the provisions of paragraphs 1,2 and 3 of Article 207 of the Commercial Code, the Statutory Auditor must ensure that the operations, businesses and contracts entered into or fulfilled by the company comply with the instructions and policies approved by the company's shareholders' assembly.
- You must report to the competent authorities any act of Corruption that you become aware of in the course of your duties. In fact, article 32 of Law 1778 of 2016, which adds paragraph 5 of article 26 of Law 43 of 1990, imposes on tax auditors the express obligation to report to the criminal, disciplinary and administrative authorities, for the alleged commission of crimes that he detects in the exercise of his position, despite professional secrecy
- Pay special attention to alerts that may give rise to suspicion of an act related to a possible act of Corruption.
- Fulfill the other functions indicated by the Law, this Transparency and Business Ethics Program and those that, being compatible with their position, are entrusted to them by the Assembly of partners.

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### 8. Complaints

Any non-compliance or violation of Rodando's Transparency and Business Ethics Program (PTEE) may be reported through the Compliance Officer through the channels established for this purpose. For this purpose, Rodando has established the following mechanisms, through which all the company's counterparts can safely, confidentially and anonymously inform the company of any suspicion of violation of the PTEE:

Email: [protecciondedatos@rodando.co](mailto:protecciondedatos@rodando.co).



The person who registers the complaint may freely do so anonymously or by providing their contact information; Likewise, the information of the person who reports, if provided, will be kept confidential. There will be no retaliation against Rodando employees who report in good faith acts or potential acts of violation of the PTEE (in this regard, it is necessary to clarify that false or reckless reports or complaints will not be admitted). In accordance with its policy to combat workplace harassment and in accordance with Law 1010 of 2006, Rodando has all the mechanisms at its disposal to prevent, among others, the following modalities from taking place:

- a) Labor abuse b) Labor persecution c) Labor discrimination d) Labor obstruction e) Labor inequality f) Lack of labor protection

Persons who retaliate for making a complaint or employees who make false complaints will be subject to disciplinary action under the terms of the work regulations.

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It is important to reiterate that no Rodando employee will be demoted, disciplined or face other adverse consequences for refusing to pay bribes, even if the Company loses business as a result. Likewise, the necessary, useful and proportional measures will be guaranteed in favor of the complainant so that he or she is not subject to any type of retaliation and/or threats.

Complaints submitted through the available channels must be documented and resolved by keeping a record in the "Annex. Complaints Control Format".

On the other hand, the information provided in the complaint must contain the greatest amount of data possible, including a concrete, concise and clear narrative of the events, describing at a minimum: what happened? How it happened? Where it happened? When did it happen? and who did it?

The complaint must be supported by verifiable facts or that can be corroborated by Rodando.

Rodando guarantees that, in the event of a complaint, a diligent investigation will be carried out without undue delay, regardless of the position, years of service and the relationship that the suspected person may have with Rodando or with certain employees. The investigation will be guided by the principles of good faith and the right to defense.

The employee who has filed a complaint and who acts in accordance with this manual and in good faith, may not, by virtue of having reported or participated in an investigation, be dismissed or threatened with dismissal, be subject to disciplinary measures, suspension or threat of disciplinary measures or suspension, being subject to sanctions or any other type of punishment, or being subject to intimidation or coercion.

Once the complaint is received, the PTEE Compliance Officer will register the complaint in the "Exhibit. Complaint Control Format", will analyze the facts described by the complainant, report the complaint to the General Management and carry out the respective investigations with the support of the areas involved and/or specialized advisors. Subsequently, it will report the results of the investigation to the General Management, who will evaluate the results of the investigation, make the decision on the respective disciplinary sanctions to apply, escalation, and inform the competent authorities.

Finally and when necessary, the Compliance Officer and General Management must inform the Assembly of partners about the complaint, the results of the investigation and the actions taken.

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### 8.1. Report of complaints before the Superintendence of Companies

The Superintendence of Companies has made the following reporting channels available to the general public in the event that acts of fraud, corruption and transnational bribery are identified that are carried out by Colombian legal entities or branches in Colombia of foreign legal entities:

<https://www.supersociedades.gov.co/denuncias-por-corrupcion>

<https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-for-transnational-bribery>

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

### 9. Dissemination and Training

An effective internal and external communication strategy for the Program has been established. Therefore, Rodando wishes to create and maintain an internal culture based on trust, in which Fraud, Corruption or Transnational Bribery is not tolerated.

In accordance with the above, Rodando will disclose the PTEE at least once a year. For this purpose, Rodando's counterparts must receive training on the Program, designed in accordance with the company's own needs and relevant circumstances. It will be aimed at creating awareness regarding the C/ST risks to which Rodando is exposed, explaining the internal anti-bribery and anti-corruption policies, the controls established, the reporting channels and their use, as well as their updates. The foregoing, without prejudice to what the Compliance Officer decides to include. Dissemination and training must be properly documented.

It is established, as a means to prevent the risk of fraud, corruption and transnational bribery, to manage a culture of awareness among all Company personnel, through periodic training and coaching programs.

### 9.1. Divulagation

Rodando will use the following means, among others, to disseminate the PTEE policies and manual to its shareholders, senior managers, employees, contractors and third parties: (i) Informative slides that are disseminated through emails that are used as an information medium provided by Rodando and directed to shareholders, senior managers and other employees of Rodando.

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Consequently, senior managers use these media to communicate anti-transnational bribery policies and the content of this PTEE manual.

The dissemination of the policies and this manual reiterates the commitment of Rodando and its shareholders, senior managers, employees and contractors in the prevention of Fraud, Corruption and Transnational Bribery. In addition, it warns about the disciplinary, judicial and administrative consequences for violating the PTEE manual and the policies applicable to each recipient of it.

In addition, this disclosure of the PTEE manual makes it possible to publicize the different channels provided by Rodando so that anyone can confidentially report suspicious situations related to fraud, corruption and transnational bribery.

### 9.2. Training

Training sessions on the prevention of fraud, corruption and transnational bribery are prepared and developed, together with the Compliance Officer, whose fundamental objective is to strengthen the culture of transparency. Likewise, it is warned about judicial, administrative and other consequences derived from its legal non-compliance.

The trainings are coordinated by the Compliance Officer with the support and programming of the Administrative Management and process leaders, communicating to the General Management who is also a participant in them in relation to their content, orientation, methodology and budget.

For this purpose, counterparts will receive training on the PTEE, designed in accordance with Rodando's own needs and relevant circumstances. It will be aimed at creating awareness regarding the C/ST Risks to which Rodando is exposed, knowledge of the company's anti-bribery and anti-corruption policies, the controls established in these policies, the reporting channels and the use of these, the sanctions that may be imposed for non-compliance with this program, and its updates.

The communication strategies, the training program on prevention of Fraud, Corruption and Transnational Bribery and the policies and procedures established in this manual are periodically updated.

### 10. Monitoring and Review

The PTEE Compliance Officer will be responsible for monitoring and periodically reviewing its effective, efficient and timely compliance, adopting correctives and updates to the

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Program, when circumstances require it. It must report its management on the Transparency and Business Ethics Program to the General Management and the Assembly of partners.

As part of its monitoring, the Compliance Officer may conduct surveys of Rodando employees, suppliers and contractors, in order to verify the effectiveness of the Transparency and Business Ethics Program. The results of these surveys must be evaluated to define possible opportunities for improvements for the Transparency and Business Ethics Program.

The survey questions may be updated or restated according to the considerations of the PTEE Compliance Officer.

### 11. Penalty Regime

The consequences for violating national Anti-Bribery regulations can result in serious sanctions for the company, its directors and shareholders; Likewise, Rodando employees who violate the PTEE or other policies for the prevention of fraud, corruption and transnational bribery will be subject to sanctions and disciplinary measures in accordance with the provisions of the Internal Labor Regulations, the Code of Ethics and the Code. Noun of Work. All of the above without prejudice to any legal actions that may be taken due to the commission of conduct associated with fraud, corruption and transnational bribery.

It is important to clarify that Rodando will not assume the costs corresponding to the defense or sanctions imposed on a senior manager, an administrator or an employee, for violation of the national Anti-Bribery and Anti-Corruption regulations.

In accordance with the above, Rodando created the following scheme of infractions when engaging in conduct related to fraud, corruption and transnational bribery or failure to comply with any of the applicable duties or procedures described in this manual:

#### 11.1. Employees

Failure to comply with the commitments, policies and procedures established in this PTEE manual by Rodando employees will be considered a serious offense due to the legal risks involved in engaging in fraud, corruption and transnational bribery. Consequently, it will be considered just cause for the termination of the contract, and will give rise to compensation for any damages that may arise in favor of Rodando.

To determine the fault and apply the described sanction, the internal disciplinary procedure established in the Internal Work Regulations of Rodando will be applied.

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### 11.2. Contractors and Third Parties

Failure by contractors and third parties to comply with the commitments, policies and procedures contained in this PTEE manual will result in the imposition of the following sanctions by Rodando, without prejudice to other legal responsibilities that may arise from engaging in conduct associated with fraud, corruption and transnational bribery:

- **Termination of the Contract:** In all contracts that Rodando signs with contractors and third parties, the power to unilaterally terminate the respective contract will be agreed upon, (i) when there is suspicion that the contractor or third party has engaged in fraudulent conduct, , corruption and transnational bribery, or (ii) when the contractor or third party fails to comply with its obligations and commitments regarding the prevention of fraud, corruption and transnational bribery. This power may be exercised by Rodando without being obliged to pay any compensation to the other party.

This sanction can be applied gradually by Rodando, to the extent that it is determined to run some type of risk when related to business partners who have engaged in fraud, corruption and transnational bribery. Therefore, if you decide to take the risk to a certain extent, the sanction will not be the termination of commercial relations, but rather the exclusion of certain opportunities or the loss of certain incentives that the commercial ally may have (preferential treatments, for example).

- **Collection of the penalty clause:** In all contracts signed by Rodando with contractors and third parties, an agreement will be made in favor of Rodando on the possibility of demanding payment of a sum of 200 SMLV, as a penal sanctioning clause by virtue of the Contractor's or Third Party's failure to comply. its obligations and commitments regarding the prevention of fraud, corruption and transnational bribery.

In any case, the amount of the penal clause must be significant for the contractor or third party, so that it can be a deterrent to engaging in fraud, corruption and transnational bribery and, likewise, an effective mechanism for Rodando, in case of the Contractor or Third Party engaging in this conduct.

- **Collection of damages:** Rodando may claim compensation for damages that have been caused by the third party or contractor, as a consequence of conduct associated with fraud, corruption and transnational bribery, and that has led to the termination of the current contract between the parties.

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12. Information requirements by authorities

The responses to the information requirements by the supervision and control entities of the PTEE that they make to the Company, will be attended to and coordinated through the Compliance Officer of the PTEE, who will evaluate the response and the documents to be sent to the entities of supervision.

In the direct requirements of the Superintendency of Companies, it may deliver at its discretion all the information necessary for the corresponding review and verification.

13.

Annexes

- ✓ Code of Ethics ✓ Complaint Control
- Format ✓ Declaration of Ethical
- Commitment Format ✓ Donation Delivery
- Format
- ✓ Conflict of Interest Report Format ✓ Risk
- Matrix for the PTEE ✓ Risk Management
- Methodology ✓ Delphi Segmentation
- Methodology – PTEE ✓ Delphi Segmentation
- Model – PTEE ✓ PTEE Due Diligence
- Procedure ✓ Conflict of Interest Treatment
- Procedure ✓ Warning Signs

CHANGE CONTROL					
Version	Date	Description of the	elaborated	Reviewed	approved
01	06/01/2024	Preparation of the PTEE	Walther Caicedo	Julian Arango	Julian Arango

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