

TRANSPARENCY AND BUSINESS ETHICS POLICY (PTEE in Spanish) No.BE1-04-500

The transparency and business ethics program is established under the declaration of six (6) main principles, which must reflect our actions at all levels and are integrated to the guiding principles that inspire our corporate ethics included in the Code of Conduct "*Así somos*" ("*This is How We Are*"): *Integrity and transparency, shared responsibility, inclusion and diversity, coherence and consistency*, and corporate values:

- **Principle of legality:** All persons linked to the *Company* are committed to ensure compliance not only with the letter but also with the spirit of the Colombian Constitution and laws, as well as with the provisions and regulations issued by the authorities and the standards and policies established by *the Company*.
- **Principle of honesty:** To the extent that all employees are aware of their responsibilities and their moral, legal, and labor obligations and practice them, it can be said that they are fulfilling their duties to the community, the company, and the country, and the only way to do so is by following the path of an honest, transparent, and legitimate business. Those with higher hierarchical levels and responsibility for the *Company's* assets and processes should be more committed to proper conduct.
- **Principle of good faith:** Act in good faith, with diligence and care, permanently ensuring respect for people and compliance with the law, and prioritizing the *Company's* principles and values over private interests in their decisions.
- **Principle of loyalty:** Loyalty to *the Company* means that any person must promptly report to their immediate superiors any event or irregularity committed by another employee or third party that affects or may damage the interests of *the Company*, its customers, shareholders, and directors. If the employee prefers to keep his or her identification confidential in order to report such an event, he or she may do so through the Transparency Hotline.
- **Principle of general and corporate interest:** All actions must always be governed by the general interest and management at all levels must be devoid of any personal economic interest. Transparent conduct is exempt from payments or acknowledgments to obtain or retain business or gain a business advantage.
- **Principle of truthfulness:** We speak and accept the truth above all other considerations. The information we provide to the general public is accurate.

Likewise, *the Company* has defined the following values that identify us:

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In accordance with the above, any person linked to the *Company* by any means is jointly responsible for the proper and correct application of the transparency and business ethics program and especially has the full support of Senior Management to act in accordance with the principles stated in this document.

For this reason, the *Company*'s Chairman's Office values and recognizes the efforts and commitment of those who act with rectitude and ensure the integrity of business management.

The Company, in line with best practices, has implemented systems, procedures, protocols, and control and reporting mechanisms through the Transparency Hotline, among others, in order to ensure the prevention, identification, and treatment of acts and behaviors that are considered unlawful because they lack legitimacy and transparency.

The Company prohibits any type of bribery or act of corruption, and ensures compliance with all anti-corruption and anti-bribery regulations, including External Circular Letter 100-000011 of 2021 of the Superintendencia of Companies (Superintendencia de Sociedades).

It is imperative to prioritize the observance of ethical principles and values to the achievement of the *Company*'s goals, considering that it is essential to generate a culture aimed at applying and enforcing compliance with the policies that make up the Governance, Corporate Compliance, and Business Ethics System.

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The *people* linked to the *Company* must know and comply with all the policies and procedures that make up the Corporate Governance, Compliance, and Business Ethics System.

REPORTING OR COMPLAINTS

The different stakeholders, who have a suspicion or know of the materialization of acts that constitute Corruption and Transnational Bribery risks or other acts contrary to transparency and business ethics, may report it through the reporting channel that the company has established for this purpose, the "**Transparency Hotline**," managed by a totally independent third party:



The report is received in detail, guaranteeing confidentiality of information and due process. Whoever makes a report of a possible act of Corruption or Bribery within or related to the Company, shall not be, nor may be subject to retaliation, punishment, sanction, revenge, aggression or offense by the Company or by persons related to the event while retaining the employment relationship with the Company.

The Transparency Hotline has a whistleblower protection category to identify whether retaliation has been taken against people who have reported alleged irregularities to the Transparency Hotline, or have disclosed information that has been shared with people who have access to the line's cases or its investigations.

The Company's employees may submit their questions or concerns to the PTEE Compliance Officer regarding risks or other concerns associated with the application of the provisions of this program, as well as all those aspects related to possible acts or circumstances that may lead to the materialization of Corruption and national or transnational bribery risks, for which they may contact through the following email: cumplimiento@postobon.com.