

1 OBJECTIVE

SURATEX is committed to complying with national regulations on transparency and business ethics, in line with its ethical principles and corporate values. The Transparency and Business Ethics Program (PTEE) aims to reduce the risk of bribery or corruption in any jurisdiction through an integrated system that regulates accountability for such acts.

2 SCOPE

The PTEE is approved by the Board of Directors and must be known and applied by all members of SURATEX and related third parties. This includes shareholders, executives, employees, contractors, clients, suppliers, and other parties with commercial ties. Business unit leaders are committed to complying with the law and acting with integrity, in alignment with the Code of Ethics and Conduct. This manual provides guidance on what is permitted and prohibited when offering or receiving gifts, gratuities, or benefits.

3 REGULATORY FRAMEWORK

- **External Circular 100-000003:** Issued by the Superintendence of Companies.
- **National Anti-Corruption Regulations:** Law 1474 of 2011 (Anti-Corruption Statute).
- **Resolution 100-006261 of October 2, 2020:** Issued by the Superintendence of Companies.
- **External Circular 100-000011 of 2021:** Issued by the Superintendence of Companies.

4 DEFINITIONS

Senior Management: Refers to the administrators and key executives of SURATEX.

Conflict of Interest: A situation in which it is not possible to satisfy two interests simultaneously.

Counterparties: Any natural or legal person with whom SURATEX establishes a relationship.

Contractor: A third party providing services under any form of contractual relationship.

Things of Value: Anything that may be of value to the recipient, such as: cash, gift cards, gifts, assets, loans, concert tickets, meals, trips, personal favors, payment of bills by others, hiring of a friend or relative, among others.

Due Diligence: The process of review and assessment carried out by SURATEX in accordance with the corruption or transnational bribery risks to which it may be exposed.

Politically Exposed Person (PEP): As defined in Article 2.1.4.2.3. of Decree 1081 of 2015, as amended by Article 2 of Decree 830 of July 26, 2021, and any subsequent amendments. Includes foreign PEPs and PEPs from International Organizations.

C/TB Risks: Refers to Corruption Risk and/or Transnational Bribery Risk.

Corruption Risk: The possibility that, by action or omission, public administration purposes are diverted or public assets are affected for private benefit.

Transnational Bribery Risk (TB Risk): The possibility that a legal entity, directly or indirectly, gives, offers, or promises a Foreign Public Official money, items of monetary value, or any benefit or utility in exchange for the performance, omission, or delay of any act related to their duties in connection with an international business or transaction.

Bribery: 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 role, regardless of whether the offer, promise, or request is for oneself or a third party, or on behalf of such person or a third party.

5 PRINCIPLES, PRACTICES, AND POLICIES RELATED TO THE PTEE

5.1 PRINCIPLES RELATED TO THE PTEE

The PTEE is based on six fundamental principles aligned with the values set forth in SURATEX's Code of Ethics and Conduct. All individuals associated with SURATEX, regardless of their type of contract, share responsibility for its correct implementation.

5.1.1 Principle of Legality: All associated individuals must comply with Colombian laws, internal regulations, and the provisions issued by authorities.

5.1.2 Principle of Probity: Employees must act with honesty, reject personal benefits, and prioritize the general interest. Those with greater responsibility must set an example through integrity, honesty, and transparency.

5.1.3 Principle of Good Faith: Act with diligence, respect, and in accordance with the law, always prioritizing SURATEX's values over personal interests.

5.1.4 Principle of Loyalty: Everyone must report any irregularities that could harm SURATEX. This may be done directly or through the Transparency Line if the individual wishes to remain anonymous.

5.1.5 Principle of General and Corporate Interest: Decisions must serve the corporate interest, without personal motivations or undue advantages in business dealings.

5.1.6 Principle of Truthfulness: We always speak and accept the truth; the information we communicate to the public is accurate.

5.2 ZERO-TOLERANCE POLICY ON TRANSNATIONAL BRIBERY AND ANY ACT OF CORRUPTION

We affirm SURATEX's and its Senior Management's commitment to ethical and transparent conduct, managing business responsibly under a zero-tolerance philosophy toward any act

that may be considered corrupt or that contradicts our organizational values and corporate principles.

5.3 BUSINESS PRACTICES

SURATEX and its affiliates prohibit all forms of bribery, including behaviors that may not appear improper but fall within the legal definition of corruption. SURATEX prohibits any form of corruption and requires full compliance with national anti-corruption laws as well as the rules set forth in the PTEE and the Code of Ethics.

5.3.1 Prohibitions for Shareholders, Legal Representatives, Senior Management, Employees, Collaborators, and Anyone Representing SURATEX

All representatives and members of SURATEX must refrain from engaging in corrupt practices to obtain personal or corporate benefits. The following behaviors are strictly prohibited:

- **Commissions or tips:** Any practice involving the granting of commissions or tips in violation of this manual is strictly prohibited.
- **Improper payments or gifts:** It is forbidden to give, promise, or accept payments, commissions, or gifts outside of contractual agreements that could compromise impartiality in business decisions.
- **Offering or receiving improper benefits:** It is prohibited to offer or receive money, gifts, or benefits to obtain undue advantages or influence decisions, whether in the public or private sector.
- **Prohibited compensations:** Offering or receiving money, gifts, or benefits—directly or indirectly—to obtain or facilitate contracts, agreements, or advantages in transactions involving SURATEX is not allowed.
- **Undue personal benefits:** It is forbidden to receive, for oneself or third parties, gifts or material items in exchange for benefits related to SURATEX's business.
- **Bribes in bidding processes:** Receiving any benefit in exchange for favoring personal interests in tenders involving SURATEX is prohibited.
- **Concealment of benefits:** Hiding unauthorized bonuses, donations, gifts, or commissions through other accounting records is prohibited.
- **Political contributions:** Contributions to political campaigns are only allowed with prior authorization from the Board of Directors.

5.3.2 Interaction with Public Officials or Government Employees

- **Bribery of public officials:** It is prohibited to offer money or benefits to public officials, whether national or foreign, to influence actions related to their duties.
- **Improper inducement:** Attempting to induce a public official, whether local or foreign, to act illegally or unethically is strictly forbidden.
- **Concealed payments:** It is prohibited to make payments to third parties when it is known or suspected that the funds will be directed to a public official.

Bribery, in both the public and private sectors, is illegal and contrary to SURATEX's principles.

5.3.3 Political Contributions

SURATEX and its affiliates, subject to Colombian regulations, declare themselves politically neutral. The financing of political campaigns is governed by a mixed system according to the Constitution and applicable laws. Political financing in Colombia is regulated by Laws 130 of 1994, 996 of 2005, and 1475 of 2011, as well as by resolutions issued by the National Electoral Council within its authority, which can be summarized as follows:

- Private funds from political parties and movements used to finance campaigns in which they participate.
- Loans or contributions from the personal assets of candidates, their spouses or permanent partners, or relatives up to the fourth degree of consanguinity.
- Contributions, donations, and loans—either in cash or in kind—made by individuals.
- Loans obtained from legally authorized financial institutions.
- Income derived from public events, publications, and/or any other profit-generating activity carried out by the party or movement.
- State financing, in accordance with the rules set forth by law.

In Colombia, it is not a crime for a private company to finance a political campaign, as long as the funds are properly reported and comply with the rules established in Law 1475 of 2011. It is also not illegal for a company that financed a political project to later contract with the State. However, being both a financier and then a contractor poses a high corruption risk. For all these reasons, any contribution to a political campaign must:

- Comply with all legal requirements
- Be made honestly and transparently
- Always be approved solely by the Board of Directors

5.3.4 Donations

Donations must have a legitimate purpose and follow internal procedures that prevent corruption risks. SURATEX prohibits their use to influence public officials or violate anti-corruption laws. Employees must not engage in these activities for improper purposes.

5.4 PERMITTED SPONSORSHIPS AND DONATIONS

SURATEX and its affiliates may support events through financial or in-kind contributions, provided that such support respects agreements with represented brands and allows visibility of their sponsorship. Donations and sponsorships must meet the following specific requirements:

- Be reasonable under the circumstances that motivate them.
- Be permitted by law and made in good faith.
- Not improperly benefit any individual or government official, either directly or indirectly.
- Not create the appearance of bribery or any other unethical behavior.
- Be granted only for charitable purposes, to support a social cause, serve the public interest, or contribute to the common good. They must not be used to obtain or retain business, or in any way that could be misinterpreted as or give the impression of a bribe.

- Donations must always be authorized by General Management and made in the name of SURATEX or its affiliates.
- All sponsorships and donations must meet accounting documentation requirements for proper registration.
- Beneficiaries of sponsorships or donations must undergo a due diligence process before funds or resources are committed or delivered.

Employees may make political contributions using their own resources, without linking SURATEX, which remains politically neutral. It is strictly prohibited to use company funds, time, or assets to support political parties or candidates.

5.5 PROHIBITED SPONSORSHIPS AND DONATIONS

Certain donations are vulnerable to misappropriation and bribery. The following types of sponsorships and donations are strictly prohibited under all circumstances:

- Sponsorships or donations made in cash.
- Sponsorships or donations made in gift cards.
- Sponsorships or donations to fraternal, labor, or religious organizations that solely serve the interests of their members.
- Donations to individuals, especially persons related to government officials, or to a government or politically affiliated entity, unless they are emergency donations to victims and first responder groups.
- Sponsorships or donations to governments and politically affiliated entities that could be perceived as efforts to obtain or retain business or that create the appearance of bribery.
- Sponsorships or donations to organizations proven to have engaged in corruption or other unethical conduct.
- Political contributions of any kind.
- Sponsorships or donations involving organizations or individuals that practice discrimination based on race, creed, color, sex, national origin, sexual orientation, or any other personal attribute.
- Sponsorships or donations to organizations whose objectives are incompatible with the principles of SURATEX and its affiliates or that could cause harm to SURATEX.
- Sponsorships or donations prohibited by law.

5.6 CONFLICT OF INTEREST

No executive or employee should act in situations that compromise their objectivity or benefit personal interests to the detriment of SURATEX. Any potential conflict must be handled in accordance with the Code of Ethics and Conduct.

5.7 BRIBERY

It is strictly prohibited for any representative of SURATEX to engage in bribery, understood as offering or receiving something of value to obtain business or undue benefits.

5.8 CORRUPTION

No representative of SURATEX may engage in acts of corruption, understood as deliberate conduct aimed at obtaining benefits for oneself or third parties, in violation of organizational principles, regardless of financial impact.

- **Internal Corruption:** Acceptance of bribes from third parties by employees of SURATEX, intended to influence their decisions, actions, or omissions to benefit the third party.
- **Corporate Corruption:** Acceptance of bribes from employees of SURATEX to government officials or third parties—either directly or through agents—with the intent of influencing the third party’s decisions, actions, or omissions to benefit SURATEX or one of its employees.

5.9 FRAUD

Committing fraud is strictly prohibited. Fraud is understood as any deliberate act or omission intended to deceive, misappropriate, or manipulate information to the detriment of others. This applies to all representatives of SURATEX. The obligations outlined in the Code of Ethics are an integral part of the PTEE. Any potential violation must be reported to the Ethics Committee and the Compliance Officer.

6 POLICIES RELATED TO THE PTEE

The PTEE promotes transparent and lawful conduct, regulates prevention mechanisms, and defines due process to establish accountability in cases of misconduct.

6.1 POLICIES REGARDING DUE DILIGENCE, ONBOARDING, AND CONTRACTING WITH COUNTERPARTIES (CLIENTS, SUPPLIERS, EMPLOYEES, CONTRACTORS) IN RELATION TO TRANSNATIONAL BRIBERY AND ANY ACT OF CORRUPTION

These policies enable SURATEX to identify and assess risks of corruption and bribery in the course of its commercial activities, including contracts with the State:

- The onboarding of clients and suppliers shall follow the policies and procedures established in the SAGRILIFT Manual and the client and supplier due diligence form.
- The onboarding processes for employees and collaborators, along with the corresponding due diligence, shall follow the policies and procedures described in the SAGRILIFT Manual, as well as the procedures for recruitment, hiring, and induction.
- Bidding processes must comply with the policies outlined in the PTEE, including a review of potential corruption and bribery risks that could arise during the pre-contractual and contractual stages. Additionally, these processes shall include the verification of creditworthiness or reputation of state entities and potential consortium partners with which SURATEX intends to engage.
- Any identified risk must be escalated to General Management, which will be responsible for approving SURATEX’s participation.
- Management, through a designated official, must implement due diligence procedures aimed at identifying red flags or signs of possible involvement in acts of corruption or bribery.

- Any procurement of goods or services by SURATEX involving family members of shareholders, executives, or employees—up to the second degree of consanguinity, first degree of affinity, or civil union—must comply with the policies and procedures established in the Code of Ethics and Conduct.
- Contracted suppliers, in accordance with SURATEX's established procedures, must be evaluated not only in terms of quality and price but also through verification of their creditworthiness or reputation.
- Contracts or agreements signed by SURATEX with counterparties considered critical in relation to PTEE compliance (clients, suppliers, contractors, and employees) must include clauses, declarations, or warranties regarding anti-bribery and anti-corruption conduct. Additionally, they must declare and warrant compliance with this Program, within the framework of applicable anti-bribery and anti-corruption laws and regulations. These agreements must include the right to terminate the contract in the event of a violation of this program or any applicable anti-corruption laws or regulations by the counterparty.
- In all cases, the area responsible for negotiating and/or onboarding counterparties must ensure that these clauses are included before signing the contracts or agreements.
- All contracted personnel, regardless of the hiring modality, must sign a document certifying their knowledge, understanding, and acceptance of the rules established herein. The Human Resources department will be responsible for collecting the signed document prior to onboarding, and it must be filed in each individual's record. This document must be updated at least once a year.

6.2 GENERAL PRINCIPLES REGARDING THE ACCEPTANCE AND OFFERING OF GRATUITIES, GIFTS, AND BENEFITS

6.2.1 Regarding the acceptance of gratuities, gifts, and benefits

Although such practices may arise as gestures of courtesy, SURATEX and its affiliates prohibit offering gifts to third parties. Only certain gifts received from suppliers or clients are permitted under specific conditions, using the U.S. dollar (USD) as the reference for applicable limits.

The following are the minimum conditions and guidelines under which a gift from a third party may be accepted:

- They must comply with applicable laws and regulations.
- They must be provided and received honestly and transparently.
- They must not be of a nature that could be interpreted as influencing your judgment or affecting the proper performance of your duties.
- They must be related to the legitimate business objectives of SURATEX and its affiliates.
- They must be occasional, with particular attention paid to frequency so as to avoid potential conflicts of interest.
- ☐ It must not be in cash or cash equivalents, such as gift cards, unless received as part of a raffle or contest, for which specific rules will be explained later.
- ☐ It must have a reasonable value, appropriate to the occasion, the position, and the management levels of both the provider and the recipient.
- ☐ Extravagant or inappropriate meals, entertainment, events, gambling, or adult entertainment must not be accepted.

6.2.1.1 Approval limits for receiving gifts

USD \$50 or less: Gifts from third parties valued under this amount may be accepted as long as they meet the requirements outlined above. No prior approval is needed.

Between USD \$50 and less than USD \$150: For gifts within this value range, written authorization must be obtained from your immediate supervisor or a manager at the next level who is not also a recipient of the gift. Authorization may be granted if the supervisor determines that the legitimate interests of SURATEX and its affiliates are preserved.

Over USD \$150 per item or event, or items/events from the same person or organization with a cumulative value of USD \$500 or more per year: To accept gifts valued at USD \$150 or more, written authorization from General Management must be obtained. Authorization may be granted if the acceptance of the gift is deemed to promote the legitimate business interests of SURATEX and its affiliates, and if it complies with the general principles for accepting gifts defined above and any other relevant policies or regulations.

6.2.1.2 Exception to prior authorization

If a situation arises in which prior authorization is required to accept a gift, but the circumstances make it impossible to obtain written approval in advance, you must report the incident within five days and seek authorization, clearly explaining the reasons why it was not possible to follow the procedure as established in this policy.

6.2.1.3 Clarifications regarding certain events or items of value

- Only promotional gifts or those branded with the supplier's logo are allowed. Personal items such as jewelry, clothing, cash, or gift cards are prohibited—except in the case of authorized prizes or raffles.
- Meals or entertainment may only be accepted if the third party is present.
- Gifts from suppliers must not be accepted during negotiations or situations that may involve a conflict of interest.
- If you receive an inappropriate offer, you must politely decline and explain the policy.

6.2.2 Regarding the offering of gratuities, gifts, and benefits

6.2.2.1 Third parties who are not public officials

SURATEX allows the offering of gifts or entertainment to clients or partners under lawful conditions but strictly prohibits any form of bribery.

To offer or provide gifts, the following specific requirements must be met:

- They must comply with applicable laws and regulations.
- They must be provided and offered honestly and transparently.
- They must not be designed to influence the recipient, nor be perceived as doing so.
- They must be related to the legitimate business objectives of SURATEX and its affiliates.

- They must be occasional; special attention should be paid to frequency to avoid real or perceived conflicts of interest.
- They must not be in cash or cash equivalents, such as gift cards, unless received as part of a raffle or contest.
- They must have a reasonable value appropriate to the occasion, the position, and the management levels of both the giver and the recipient.
- Extravagant or inappropriate meals, entertainment, gambling, or adult entertainment must not be offered.

6.2.2.1.1 Approval limits for offering gifts

USD \$50 or less: You may offer gifts of lesser value to third parties as long as they meet the requirements outlined above. No prior approval is required.

Between USD \$50 and less than USD \$150: For gifts within this value range, you must obtain written authorization from your immediate supervisor or from a manager at the next level who is not involved in the offering of the gift. Authorization may be granted if the supervisor determines that the legitimate interests of SURATEX and its affiliates are preserved.

Over USD \$150 per item or event, or items/events from the same person or organization with a cumulative value of USD \$500 or more per year: To offer gifts valued at USD \$150 or more, prior written authorization from General Management must be obtained.

6.2.2.1.2 Exception to prior authorization

If a situation arises in which prior authorization is required to offer a gift, but circumstances make it impossible to obtain written approval in advance, you must report the incident within five days and request authorization, clearly explaining the reasons why it was not possible to act in accordance with this policy.

6.2.2.1.3 Clarifications regarding certain events or items of value

Gifts must be promotional and bear SURATEX's branding. The following are prohibited:

- Personal items such as jewelry, clothing, or cash.
- Meals or entertainment must take place with the presence of a company representative.
- Gifts must not be offered to employees of clients or suppliers during negotiations or in situations that could present a conflict of interest.
- For marketing events, authorization is only required if items of value exceeding USD \$50 per person are given (excluding logistics and venue costs).

6.2.2.2 Third parties who are public officials

Some interactions with the public sector involve higher corruption risks. These must be carefully assessed and, if necessary, discussed with your supervisor or General Management.

Some of these considerations include:

- Prior written authorization from your immediate supervisor is required in all cases.
- They must comply with applicable laws and regulations.
- They must be offered honestly and transparently.
- They must not be designed to influence the official, nor be perceived as doing so, or as impairing their judgment or the proper performance of their duties.
- They must relate to the legitimate business objectives of SURATEX and its affiliates.
- They must be occasional, with careful attention to frequency to avoid real or perceived conflicts of interest.
- They must not be in cash or cash equivalents, such as gift cards.
- Extravagant or inappropriate meals, entertainment, gambling, or adult entertainment must not be offered.

6.2.2.2.1 Approval limits for offering gifts

USD \$25 or less: You may offer gifts of lesser value to third parties as long as they meet the requirements outlined above. No prior approval is required.

Over USD \$25: You may offer gifts exceeding USD \$25, provided they meet the specific requirements outlined above and additionally:

- You must obtain authorization from your immediate supervisor, a higher-level manager not involved in the gift offering, or General Management.
- The gift must be a promotional item from SURATEX or its affiliates, properly branded.
- It must be clearly understood as a simple gesture of goodwill and courtesy.

6.2.3 Unacceptable gifts and other items of value

The following items are expressly prohibited from being offered or given to public officials:

- Pleasure or leisure travel expenses.
- Attendance at meals or events unrelated to the industry, or any other form of entertainment not considered reasonable or related to the business activities of SURATEX or its affiliates.
- Luxury personal gifts such as jewelry, watches, clothing, or accessories.
- Travel for family members or friends of the official.
- Anything not permitted by the public official's employer.
- Anything given with a corrupt purpose or that does not comply with the guidelines of this Manual.

If any employee receives or offers a gift, gratuity, or benefit that must be reported to their immediate supervisor or General Management, it must be disclosed immediately using the Disclosure Form for Gratuities, Gifts, and Benefits.

7 POLICIES REGARDING DOCUMENT ARCHIVING AND CUSTODY RELATED TO THE PTEE

All PTEE-related activities must be documented in accordance with criteria of integrity, legality, and traceability. Business and transaction documents must be securely stored in line with internal policies and current legislation. SURATEX must maintain accurate and honest accounting books and records in compliance with Colombian accounting standards and legal regulations, including Law 962 of 2005.

8 ELEMENTS OF THE PTEE

8.1 DESIGN AND APPROVAL

The design of the Transparency and Business Ethics Program (PTEE) at SURATEX, as a company subject to the Superintendence of Companies, must be approved by the Board of Directors and supported by the area directors and managers.

8.2 UPDATING, AUDITING, AND VERIFICATION OF PTEE COMPLIANCE

The program must be reviewed and updated at least every two years by the Compliance Officer, or earlier if there are changes in products, services, clients, or jurisdictions.

8.3 PTEE DISCLOSURE AND TRAINING

The PTEE will be published through accessible channels as defined by Management. The Compliance Officer will conduct annual training sessions and evaluations to ensure understanding. Additionally, the PTEE will be included in the onboarding process for new staff, with the support of the Human Resources department.

8.4 ASSIGNMENT OF PTEE ROLES AND RESPONSIBILITIES

8.4.1 Board of Directors

- Issue and approve the Compliance Policy.
- Approve the Manual that includes the PTEE and its updates.
- Define the profile and appoint the Compliance Officer for the PTEE, who may also serve as the Compliance Officer for other systems required by SURATEX.
- Assume a commitment to the prevention of corruption and bribery risks, ensuring that SURATEX can conduct its business ethically, transparently, and honestly.
- Ensure the provision of financial, human, and technological resources required by the Compliance Officer to fulfill their duties.
- Order appropriate actions against Employees, Managers, and Directors when any of them violate the provisions of the PTEE.
- Lead a communication and education strategy to ensure effective dissemination and understanding of the Compliance Policies and SURATEX's PTEE among employees, collaborators, and other stakeholders.

8.4.2 Legal Representative

- Present, together with the Compliance Officer, the proposed PTEE of SURATEX for approval by the Board of Directors.
- Ensure that the PTEE is aligned with the Compliance Policies adopted by the Board of Directors.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, management, supervision, and monitoring of the PTEE.
- Certify to the Superintendence of Companies the compliance with the regulations related to the PTEE, when required by said authority.
- Commit to the prevention of Transnational Bribery, as well as any other corrupt practices, ensuring that the Legal Entity can conduct its business ethically, transparently, and honestly.
- Ensure that the activities resulting from the implementation of SURATEX's PTEE are properly documented, so that the information complies with criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality, in accordance with the procedures described in this Manual.

8.4.3 Compliance Officer for the PTEE

Responsible for leading and managing SURATEX's PTEE.

8.4.3.1 Profile and Requirements of the Compliance Officer

- The Compliance Officer shall be appointed by SURATEX's Board of Directors and may be outsourced.
- The Compliance Officer must possess the suitability, experience, and leadership required to manage SURATEX's corruption and bribery risks and must meet the requirements established by the Superintendence of Companies in its regulations.
- No individual who is disqualified or involved in conflicts of interest as defined by applicable regulations may be appointed as Compliance Officer.

8.4.3.2 Responsibilities of the Compliance Officer

In the performance of their role, the Compliance Officer of the PTEE shall have the following responsibilities:

- Present, together with the Legal Representative, the proposed PTEE for approval by the Board of Directors or the highest corporate body.
- Submit reports to SURATEX's Board of Directors at least once a year.
- Ensure that the PTEE is aligned with the Compliance Policies adopted by SURATEX's Board of Directors.
- Ensure effective, efficient, and timely compliance with the PTEE.
- Implement a Risk Matrix for corruption and bribery and update it according to SURATEX's needs and the Compliance Policies outlined in this Manual.
- Define, adopt, and monitor actions and tools to detect corruption and bribery risks, in accordance with the Compliance Policy established in this Manual to prevent such risks.
- In coordination with senior management, ensure the implementation of appropriate channels that allow anyone to report, confidentially and securely, any violations of the

PTEE and possible suspicious activities related to bribery, corruption, and other unethical behaviors.

- ☐ Verify the proper application of the whistleblower protection policy and, with regard to employees, the workplace harassment prevention policy, in accordance with SURATEX's Manuals.
- ☐ Establish internal investigation procedures within SURATEX to detect non-compliance with the PTEE and acts of corruption, in accordance with the procedures set forth in this Manual.
- ☐ Coordinate the development of internal training programs; verify compliance with Due Diligence procedures; ensure the proper archiving of supporting documentation and other information related to the management and prevention of corruption and bribery risk.
- ☐ Design the methodologies for classification, identification, measurement, and control of corruption and bribery risk to be included in the PTEE.
- ☐ Conduct evaluations of PTEE compliance and assess the corruption and bribery risk to which SURATEX is exposed.

8.4.3.3 Reports of the Compliance Officer

The Compliance Officer shall submit the following reports:

- An annual management report to the Legal Representative and the Board of Directors on the functioning of the PTEE.
- Proposals for corrective actions and updates to the PTEE to the Legal Representative and the Board of Directors, as they are identified.
- Address and coordinate any requirement, request, or procedure from judicial or administrative authorities related to corruption and bribery matters.
- Submit Report No. 75 required by the Superintendence of Companies within the legal timeframe established by the authority.

8.4.4 Statutory Auditor

- Statutory auditors are obligated to report to criminal, disciplinary, and administrative authorities any acts of corruption, as well as the suspected commission of a crime against public administration, a crime against the economic and social order, or a crime against economic assets that they may have identified in the performance of their duties. They must also inform SURATEX's governing bodies and management of these incidents.
- Such reports must be filed within six (6) months from the moment the statutory auditor became aware of the facts. For the purposes of this article, the professional confidentiality regime that ordinarily protects statutory auditors shall not apply.
- In fulfilling their duties, the statutory auditor must pay special attention to alerts that may indicate a possible act of bribery or corruption.

8.4.5 All Employees and Collaborators of SURATEX

- **Managers and Directors:** Must lead by example, promoting ethics, legality, and corporate values. They are responsible for implementing and monitoring internal controls to prevent corruption or transnational bribery risks.
- **Formal Commitment:** All employees and collaborators must sign an addendum to their employment contract stating that they are aware of, understand, and accept the policies of the PTEE.
- **Operational Responsibility:** The areas that implement PTEE processes must comply with them in full and report any acts of corruption, bribery, or unethical conduct through the established channels.

9 OTHER ASPECTS OF THE PTEE

9.1 METHODOLOGY FOR MANAGING THE RISK OF TRANSNATIONAL BRIBERY AND CORRUPTION

SURATEX applies a methodology for identifying, measuring, controlling, and monitoring risks to prevent corruption and bribery. It uses a risk matrix and upholds a zero-tolerance policy, with no risk appetite for such behaviors.

9.1.1 Identification

SURATEX will identify corruption and bribery risks based on its activity, type of counterparties, and the nature of its operations, considering factors such as country risk, economic sector, and relationships with the State.

9.1.2 Measurement

The probability and impact of identified risks are assessed using a matrix, applying qualitative and quantitative criteria based on the knowledge of each area leader.

9.1.3 Control

Existing or necessary controls to address the identified risks are identified and analyzed, evaluating their effectiveness to determine the residual risk. The results are reflected in the measurement matrices.

9.1.4 Monitoring

Managers and Directors will monitor risks and controls, with validation by the Compliance Officer. The officer may use indicators to measure the effectiveness of the PTEE.

10 WHISTLEBLOWER REPORTING AND COMMUNICATION CHANNELS FOR SURATEX

SURATEX will provide the following reporting channels for complaints related to corruption and bribery:

- **Superintendence of Companies:** Through the following link: <https://www.supersociedades.gov.co/pqrs/SitePages/DenCorrup.aspx>

- **Transparency Secretariat:** Through the following link:
<http://www.secretariattransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

SURATEX has established channels for employees and third parties to report acts of corruption, bribery, fraud, or unethical conduct related to SURATEX or its business partners.

- Compliance Officer's email address
- Complaint form available on SURATEX's website

SURATEX may implement additional dissemination and reporting mechanisms.

Reports will be managed by Senior Management and the Compliance Officer. Confidentiality, protection against retaliation, and compliance with anonymity, non-discrimination, and data protection policies are guaranteed.

11 ALIGNMENT OF THE PTEE WITH THE CODE OF ETHICS AND CONDUCT

This Manual, which contains the PTEE, shall also be governed by the policies and procedures established in SURATEX's Code of Ethics and Conduct.

12 SANCTIONING PROCEDURES

Violating anti-corruption laws exposes SURATEX and its employees to sanctions, including fines and imprisonment. Anyone who authorizes or carries out improper acts will be held liable for the resulting losses and may face legal and labor-related sanctions, as set forth in the internal work regulations.

Approved by the Board of Directors on