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At GRUPO BIOS S.A.S. (hereinafter Grupo Bios) we have defined corporate values that frame our actions and that we follow unwaveringly to face the challenges we face every day in compliance with our objectives.

Integrity is one of the corporate values of GRUPO BIOS, and based on this, we aim to act in an equitable and respectful manner, assuming good practices in the relationship with individuals and guiding its business activity in a transparent manner.

For this reason, we express our position of “Zero Tolerance against Fraud, Corruption and Bribery” as an unwavering policy of organizational work. We know the importance of doing things well and therefore we define the corporate values that guide our actions and daily challenges.

At GRUPO BIOS we understand that, in the way we do business, we put institutional principles and values first in achieving corporate objectives and we are committed to our higher purpose: “We nourish everyone by developing the Colombian countryside” which is fulfilled in management. business that generates a positive impact on the lives of our clients, consumers, and society in general from sustainability as the basis of our actions, guided by ethical and transparent actions.

We have adopted the Transparency and Business Ethics Program, hereinafter PTEE, in order to guarantee the continuity and sustainability of the businesses, seeking to safeguard the reputational capital of the Organization and contributing to positively impact the communities where we operate, as well as others. interest groups.

This manual of the Transparency and Business Ethics Program is part of the GRUPO BIOS Compliance Program.

Date of approval by the Board of Directors of GRUPO BIOS; 11/15/2024.

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## 1. DEFINITIONS.

The terms listed below, which appear capitalized in the text of this Manual, will have the following meanings unless the natural context clearly indicates otherwise:

**Close Associates:** Legal entities managed, owned, controlled, or operated by any PEP (Politically Exposed Person) related as described in Decree 830 of 2021, or those who have established autonomous assets or trusts in their benefit, or maintain commercial relationships with them.

**Whistleblowing Channel:** A confidential reporting mechanism enabling Counterparties to report irregular behaviors, including corruption and/or transnational bribery acts. At GRUPO BIOS, this channel will be referred to as the Transparency Line.

**Counterparty:** Any natural or legal person with whom GRUPO BIOS has or intends to have commercial, civil, or labor relations, including but not limited to shareholders, employees, clients, and suppliers. This will also be referred to as a Third Party.

**Corruption:** Defined in Article 250-A of the Criminal Code as actions where "a person directly or through an intermediary promise, offers, or grants managers, administrators, employees, or advisors of a company, association, or foundation any unjustified benefit or advantage to favor them or a third party."

**Basic Due Diligence (BDD):** The process of investigating and understanding Counterparties in compliance with the prevention of corruption and bribery acts as stipulated by Laws 1778 of 2016, 1474 of 2011, 2111 of 2021, and 2195 of 2022.

**Enhanced Due Diligence (EDD):** The process by which GRUPO BIOS investigates alerts arising from Basic Due Diligence.

**Public Officials:** Any director, official, or employee of a foreign or local government and/or international public organization; anyone acting in an official capacity on behalf of such entities.

**Restrictive Lists:** National and international databases containing reports and records of individuals and entities involved in suspicious activities, investigations, proceedings, or convictions related to corruption and/or transnational bribery.

**Risk Matrix:** A tool used to identify the corruption and transnational bribery risks to which GRUPO BIOS may be exposed.

**Manual:** This document, titled the Transparency and Business Ethics Program (PTEE), which includes annexes, directives, procedures, and specific instructions aimed at

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implementing, preventing, and managing fraud, corruption, and transnational bribery risks that could affect GRUPO BIOS.

**Compliance Officer:** The individual or entity appointed by GRUPO BIOS to promote, develop, and ensure compliance with specific procedures for preventing, updating, and mitigating corruption and/or transnational bribery risks.

**Politically Exposed Persons (PEP):** Public and private officials as described in Decree 830 of 2021, for the duration of their term and two years afterward. This also includes foreign PEPs and those from international organizations.

**Compliance Program:** Defines corporate governance guidelines for appropriately mitigating risks related to money laundering, terrorism financing, anti-competitive practices, corruption, transnational bribery, and violations of personal data rights.

**Corruption and Transnational Bribery Risk (C/TBR):** The likelihood that GRUPO BIOS might, by action or omission, be directly or indirectly associated with acts of corruption and/or transnational bribery.

**Transnational Bribery:** Defined in Article 433 of the Criminal Code as the act of "giving, promising, or offering to a foreign public official, for their benefit or a third party, directly or indirectly, monetary sums, any pecuniary valuable object, or other benefits or utilities in exchange for their performing, omitting, or delaying any act related to their functions in connection with an international business or transaction."

## 2. SCOPE.

This Manual will be applied by GRUPO BIOS in accordance with its economic activity, jurisdiction, and Corruption and Transnational Bribery Risk (C/TBR).

The Manual establishes behavioral parameters to ensure that, through its employees, contractors, or anyone acting on its behalf, no money, object, or other benefit is offered, promised, or given to a public official in Colombia or abroad in exchange for their performing, omitting, or delaying any function inherent to their role.

Similarly, it regulates interactions with Counterparties that have been declared responsible for committing crimes against public administration or any other offenses contemplated in Law 1474 of 2011, as well as those found administratively liable for acts of transnational bribery.

## 3. THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM (PTEE).

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The Transparency and Business Ethics Program (PTEE) is under the design, supervision, and direction of GRUPO BIOS's Compliance Officer, who, together with the legal representative, will present it to the designated governing body. GRUPO BIOS will carry out the necessary approval and adoption procedures.

The Manual will be reviewed and updated every two years or whenever circumstances warrant it, ensuring efficient, effective, and timely functioning.

The Transparency and Business Ethics Program includes the following stages: i. Identification, ii. Measurement or Evaluation, iii. Control and iv, Monitoring.

### **3.1. IDENTIFICATION OF CORRUPTION AND TRANSNATIONAL BRIBERY RISKS**

#### **Risk Identification**

Warning signs will frame the identification of C/TBR risks at GRUPO BIOS. Annex #2 of this PTEE Manual lists some of the warning signs related to:

- Accounting records, operations, and financial statements.
- Corporate structure or the corporate purpose of Counterparties.
- The analysis of transactions to be carried out, including the type, amount, and purpose of contracts to be executed.
- The relationships and behaviors of employees in their job functions.
- General interactions with all Counterparties associated with GRUPO BIOS.

These references will guide the identification of risk factors and their causes.

#### **Risk Factor Identification**

GRUPO BIOS will identify the corruption and transnational bribery risk factors inherent to its operations with Counterparties. These factors will be mitigated through defined control mechanisms.

In identifying risks, all behaviors susceptible to corruption or transnational bribery, or associated risk factors, will be considered, such as:

- Type of contractual relationship.
- Counterparty type.
- Counterparty risks based on their nature.
- Country risk based on the Counterparty's jurisdiction.
- Economic risks.

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Activities related to this stage of the PTEE will be updated at least every two years. Additionally, periodic Basic Due Diligence and Enhanced Due Diligence will be implemented for Counterparties to identify irregular actions relevant to C/TBR risks.

The methodology for identifying risks is detailed in Annex #4: Methodology for the Management of Corruption and Transnational Bribery Risks of this PTEE Manual.

### **3.2. MEASUREMENT OR EVALUATION.**

The measurement and evaluation of corruption and transnational bribery risks will determine the likelihood and impact of these risks materializing.

Evaluation will be based on the Risk Matrix designed with GRUPO BIOS's risk measurement methodology, as described in Annex #4.

The Risk Matrix will be updated at least every two years, considering the company's entry into new markets or the offering of new products or services. It will include an analysis of residual risks resulting from such measurement.

Residual risk levels, after implementing controls, are generally considered "moderate" for each risk and associated risk factor due to the following key elements:

1. **Impact of Associated C/TBR Risks:** These risks are identified as having a maximum possible impact classified as "Significant," based on their intrinsic nature and their potential to adversely affect the company.
2. **Effectiveness of Designed Controls:** Implemented controls are robust and aligned with the identified risk levels. They primarily focus on prevention, consistent with the company's risk culture.

Given the potential impact of C/TBR risks, it is unlikely any risk would receive a "low" rating. The evaluation emphasizes constant monitoring of exposure levels and the effectiveness of implemented controls.

### **3.3. RISK CONTROL.**

Once risks and their potential impacts are defined, the administration must establish control mechanisms to mitigate Corruption and Transnational Bribery Risks (C/TBR). These mechanisms include the management of relationships with state entities, international business transactions, and due diligence processes.

As part of the PTEE, the following measures will be adopted at GRUPO BIOS:

#### **3.3.1. General Guidelines.**

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At GRUPO BIOS:

- The highest standards of transparency and business ethics must be maintained, avoiding corrupt practices in all business transactions. All employees are committed to conducting business properly, adhering to the standards set in the Code of Business Integrity and corporate governance guidelines.
- A zero-tolerance policy toward fraud, corruption, and bribery is upheld. Administrative measures will be applied for violations of this policy, as established in GRUPO BIOS's sanction framework.
- Employees will act with honesty, refraining from directly or indirectly accepting or offering bribes or gratuities. No bribes, undue advantages, or payments of any value will be offered to public officials to gain business or any other benefit.
- Caution and prudence will be exercised. Due diligence will be conducted on all Counterparties before entering into relationships, with necessary preventive and corrective controls implemented for proper and timely detection and management.
- Third-party information will be treated with confidentiality. All information related to the PTEE will remain confidential and adhere to the Compliance Officer's recommendations.
- Financial information will be handled transparently. Records and financial statements will accurately and clearly reflect the company's economic transactions, ensuring they do not disguise bribes or corrupt practices.
- Any information, doubts, or suspicions regarding fraud, bribery, corruption, or other behaviors against the PTEE must be reported through designated reporting mechanisms. All cases will be analyzed and addressed.
- Collaborative work will be promoted. A mutually supportive environment will be encouraged among stakeholders to implement strategies for preventing bribery and corruption. Retaliation against employees reporting misconduct is strictly prohibited.
- Sound judgment and common sense will be applied in interactions with public officials. Laws applicable to such interactions must always be followed.
- Transparency will guide political activities. Relationships with political candidates will adhere to high standards of conduct.
- GRUPO BIOS's interests will always take precedence over personal interests. Decisions must be free from conflicts of interest.

The Risk Matrix described earlier will outline specific control measures for each risk.

### **3.3.2. Governance of the PTEE.**

The bodies responsible for ensuring the implementation, execution, and monitoring of the PTEE are:

- The Board of Directors

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- The Legal Representative
- Process Managers
- Internal and External Control Bodies
- The Compliance Officer

The roles of these entities are detailed in Annex #3: Functions in GRUPO BIOS's Organizational Structure, which is an integral part of this PTEE Manual.

### **3.3.3. Dissemination and Training,**

An Annual Dissemination and Training Plan will be implemented, targeting key audiences. It will include:

- Mechanisms to ensure effective education about the PTEE.
- A communication strategy using printed and virtual media.
- Attendance records, dates, and topics for in-person and virtual training sessions.

The dissemination process will highlight potential corruption or bribery risks involving public officials or Counterparties. It will also include the guidelines in the Code of Business Integrity and related policies, such as conflict of interest, gift and hospitality policies, stakeholder relationships, and Counterparty due diligence during and after contractual relationships.

### **3.3.4. Due Diligence.**

#### **3.3.4.1. Principles of Due Diligence**

In accordance with the provisions of Law 2195 of 2022, GRUPO BIOS must implement due diligence measures to achieve, among other objectives, the identification of Beneficial Owners, considering at least the following criteria:

- The identification of the natural person, legal entity, unincorporated structure, or similar entity with which the legal business or state contract is established.
- The identification of the Beneficial Owners and the ownership and control structure of the legal entity, unincorporated structure, or similar entity with which the legal business or state contract is established, and the adoption of reasonable measures to verify the reported information.
- The collection and analysis of information to understand the purpose of the contractual relationship. When the state entity is the contracting party, it must obtain information that clarifies the contractor's corporate purpose.
- The continuous performance of due diligence throughout the contractual relationship, examining transactions conducted during the relationship to ensure they are consistent with the knowledge of the natural person, legal entity, unincorporated structure, or

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similar entity involved in the legal business or state contract, their commercial activity, risk profile, and sources of funds.

- Keeping the information provided by the Counterparty up to date.

#### **3.3.4.2. Basic Due Diligence - BDD**

Basic Due Diligence (BDD) will be conducted for all Counterparties with whom GRUPO BIOS intends to establish a relationship.

All Counterparties must provide the following information as a prerequisite for contracting:

- Identification of the Counterparty, including unincorporated structures or similar entities.
- Identification of Beneficial Owners and the ownership and control structure, in the case of legal entities.
- Purpose of the contractual relationship, considering the object and complexity of the contracts, the amount of remuneration, and the jurisdictions in which they operate.

Without exception, all Counterparties must provide the requested information as a fundamental requirement for engagement. Refusal to comply will be treated as a red flag, leading to non-engagement or termination of the relationship, as appropriate.

The information provided will be validated against Restrictive Lists, and Counterparties will be required to commit to preventing corruption and transnational bribery. Commercial contracts will include provisions that allow termination if this commitment is breached.

GRUPO BIOS will not engage with Counterparties that have been convicted in the first instance of crimes against public administration, corruption, and/or transnational bribery, or those with final administrative rulings from the Attorney General's Office and/or the Comptroller's Office, even if such decisions are subject to legal appeals, unless the GRUPO BIOS Board of Directors decides otherwise. This guideline also applies to the results of Counterparty monitoring.

During the due diligence process, any suspected bribery or corruption involving a Counterparty and a GRUPO BIOS employee or a third party acting on its behalf must be promptly reported to the Compliance Officer, the legal representative, or through the whistleblowing channel.

The Basic and Enhanced Due Diligence processes will adhere to the provisions of Laws 1778 of 2016, 1474 of 2011, 2111 of 2021, and 2195 of 2022 regarding crimes against public administration, corruption, transnational bribery, crimes against natural resources and the environment, and anti-competitive practices.

Evidence of these due diligence processes must be retained.

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The procedure is detailed in Section 3 of Annex #5 - Procedure for Basic and Enhanced Due Diligence of this PTEE Manual.

#### **3.3.4.3. Enhanced Due Diligence - EDD**

The Compliance Officer may conduct Enhanced Due Diligence (EDD) when circumstances related to the mode, timing, location, habits, and transactions of the Counterparty warrant it. This process involves an in-depth understanding of the Counterparty and its Beneficial Owner, as well as the origin of its resources, ensuring they do not derive from acts of corruption or bribery. It includes additional activities beyond those performed in Basic Due Diligence.

The results will be shared with the process managers to determine whether to establish or continue the relationship, provided this does not contradict the provisions of the previous section.

All evidence will be retained.

The procedure is detailed in Annex #5 - Procedure for Basic and Enhanced Due Diligence of this PTEE Manual.

#### **3.3.4.4. Counterparty Monitoring.**

A Basic Due Diligence (BDD) will be conducted annually for all Counterparties with whom GRUPO BIOS has any relationship. Additionally, ongoing monitoring will be carried out for contractual relationships with state entities and interactions with public officials.

Contracts must include provisions that facilitate the implementation of this monitoring.

All evidence of these monitoring activities must be retained.

#### **3.3.5. Procedure for Managing Politically Exposed Persons (PEPs).**

Given the potential C/TBR (Corruption and Transnational Bribery Risk) associated with Politically Exposed Persons (PEPs), Enhanced Due Diligence (EDD) will be conducted prior to their engagement. Additionally, PEPs will be subject to ongoing monitoring during the contractual relationship and even after its conclusion, should there be plans to reestablish the relationship.

This Enhanced Due Diligence will also apply to:

- i. The PEP's spouses and permanent partners.
- ii. Their relatives up to the second degree of consanguinity and first civil degree.
- iii. Close Associates.

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If the results of the Enhanced Due Diligence include investigations or unverified information, the decision to engage will rest with the process owner.

The Compliance Officer will include relevant information regarding relationships with PEPs in periodic reports, issuing alerts deemed necessary.

### **3.3.6. Special Guidelines and Procedures.**

The following outlines the minimum procedures and guidelines that must be adopted by GRUPO BIOS:

#### **3.3.6.1. Reception and Offering of Gifts and Courtesies.**

As a general guideline, neither employees nor Counterparties nor intermediaries may give, receive, or offer items or courtesies considered as gifts or attentions. Consequently, such items will neither be given nor received if they are intended to provide an advantage in a negotiation process or when a decision that could directly affect or benefit a Counterparty is pending.

The guidelines are outlined in the Directive on the Reception and Offering of Gifts and Courtesies, which is included in Annex #12 of this manual.

#### **3.3.6.2. Salaries and Commission Payments to Employees and Counterparties/Contractors,**

- **To Employees**

At GRUPO BIOS, the development of our compensation practices is guided by the Salary Policy defined by the Board of Directors of GRUPO BIOS and adopted by the company's Legal Representatives. This policy establishes how we compensate our employees to ensure equity and competitiveness. It is emphasized that compensation and bonuses for employees are only permitted within the framework of the employment contract established between them and GRUPO BIOS and must always align with the parameters dictated by our salary policy and complementary guidelines.

The policy and guidelines address salary allocation during various stages of the employment relationship, based on the job level, its valuation, and the internal salary band. These guidelines also define the salary structure and variable compensation schemes according to the role and contribution. This approach aims to retain current employees for their performance and potential while attracting new talent through competitive compensation.

Key elements of this policy include:

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- Determining the optimal pay level for employees based on the correlation between the impact of their roles on organizational results (Equity) and market remuneration levels (Competitiveness).
- Compensating employees according to the level of responsibility and complexity of their roles (Internal Equity).
- Rewarding employees based on their effort, performance, and role valuation.
- Defining complementary models that reward results at certain organizational levels.

Only salaries and commissions paid to employees under their employment contracts with GRUPO BIOS will be permitted.

- **To Counterparties/Contractors**

GRUPO BIOS acknowledges that payments to contractors are a crucial part of our interactions with external suppliers and independent contractors. Through this manual, we reaffirm our commitment to equity, fairness, and compliance with all applicable laws and regulations regarding payments to contractors.

We understand that contractor payments are not just a financial matter but also a reflection of our values and responsibility toward our stakeholders and society. Therefore, our procedures related to this aspect include:

- The guiding principles that shape our commitments and obligations to contractors.
- The necessary requirements in contractor hiring and selection processes.
- Payment terms and management based on contract provisions.
- Resolution of conflicts of interest and potential ethical violations.
- Communication and reporting channels available to employees and contractors.

Additionally, GRUPO BIOS declares that intermediaries or third parties must not be used to make inappropriate payments. Facilitation payments (payments given to a public official or businessperson to expedite a procedure) are strictly prohibited, even if they are a common practice in certain countries. Furthermore, commissions or remuneration in transnational transactions or businesses are not allowed, and there are restrictions on the acceptance of gifts, as outlined in the Directive on the Reception and Offering of Gifts and Courtesies.

GRUPO BIOS will not make direct payments to contractors' employees for their work or as payment for favors. All payments must be made directly to the Contractor/Counterparty with whom the company has a direct contractual relationship.

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The above guidelines regarding payments and compensation to employees and counterparties are detailed in Annex #6 – Directive for Salaries and Commission Payments to Employees and Counterparties of this PTEE Manual.

### **3.3.6.3. Protection for Whistleblowers.**

GRUPO BIOS will protect employees from retaliation for reports made through the Whistleblowing Channel.

The Transparency Line directive will establish, in addition to the required investigation process, a strict prohibition against any form of retaliation against whistleblowers who file reports in good faith. Retaliation is considered a violation of the Code of Business Integrity, and any such action will be subject to investigation and corresponding disciplinary sanctions.

### **3.3.6.4. Political Contributions.**

With prior authorization from the Board of Directors of GRUPO BIOS, the company may contribute to national or local political campaigns. These contributions will be based on the importance of supporting the development of Colombian democracy and may only benefit political parties or candidates whose moral values and track record align with the organization's values.

Annex #7 – Procedure for Engagement with Interest Groups and Political Participation outlines the process for GRUPO BIOS's engagement with interest groups and political participation.

### **3.3.6.5. Internation with Public Officials.**

When employees or intermediaries interact with public officials, they must act with integrity and honesty, maintaining openness and transparency about the purpose of the meeting, their identity, and their relationship with GRUPO BIOS.

It is recommended that at least two representatives from GRUPO BIOS attend meetings with public officials to ensure transparency.

All lobbying activities, whether conducted nationally or internationally, must be free of corruption or bribery, regardless of whether they are carried out by employees or third parties representing GRUPO BIOS.

Annex #7 – Procedure for Engagement with Interest Groups and Political Participation outlines the process for GRUPO BIOS's engagement with interest groups, including public officials and political participation.

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### 3.3.6.6. Donations.

GRUPO BIOS may make donations to political parties or movements, campaigns, or candidates whose moral values, orientation, and track record align with the company's values.

The beneficiaries of the donations must:

- Acknowledge and accept the GRUPO BIOS donation directive.
- Use the donated resources exclusively for the stated purposes.
- Use the company's trade name, trademarks, logos, or images only with prior and express authorization from the donor.
- Adhere to GRUPO BIOS's policies and guidelines, including but not limited to the Code of Business Integrity, the respective SAGRILAFT manual, this PTEE Manual, and other applicable policies.

Requirements for donations include:

- A due diligence process will be conducted for all donation beneficiaries to ensure their suitability and alignment with the company's principles of transparency and integrity.
- Under no circumstances shall a donation imply a commitment or intention to provide specific benefits to the company.
- Donations not exceeding 50 SMLMV (Current Legal Monthly Minimum Wage) may be made without a written contract. In such cases, if no document proves the payment (whether monetary or in-kind), the beneficiary must sign a receipt certifying the date and the amount received to their full satisfaction.
- Donations exceeding 50 SMLMV must be formalized through a contract, duly signed by both parties, and reviewed and approved beforehand.
- All other legal requirements must be met.

### Monetary Donations

- Authorization for monetary donations rests exclusively with the GRUPO BIOS Board of Directors, the Presidency of GRUPO BIOS, the Legal Representative of GRUPO BIOS, and the Corporate Affairs and Organizational Development Management, according to the approval levels outlined below.
- When monetary donations require approval from the GRUPO BIOS Board of Directors, they will be governed by the Board's bylaws.
- Monetary donations will be disbursed via transfer to the beneficiary's bank account or a trust established by the beneficiary for purposes related to their activity, subject to prior due diligence.

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Approval levels for monetary donations based on the designated amount are as follows:

Donation Amount	Nivel de aprobación
0 – 10 SMLMV	Legal Representative of GRUPO BIOS along with the Corporate Affairs and Organizational Development Management of GRUPO BIOS
10 – 500 SMLMV	Presidency of GRUPO BIOS
500 – 1000 SMLMV	Board of Directors of GRUPO BIOS
>1000 SMLMV	Board of Directors of GRUPO BIOS

### Donations in Kind

Donations in kind will be delivered to the beneficiary and authorized by the Legal Representative of GRUPO BIOS.

The approval levels for in-kind donations based on the designated amount are as follows:

Donation Amount	Nivel de aprobación
0 – 10 SMLMV	Legal Representative of GRUPO BIOS along with the Corporate Affairs and Organizational Development Management of GRUPO BIOS
10 – 500 SMLMV	Presidency of GRUPO BIOS
500 – 1000 SMLMV	Board of Directors of GRUPO BIOS
>1000 SMLMV	Board of Directors of GRUPO BIOS

Annex #8 – Donation Directive governs the entire procedure and establishes the guidelines that must be followed before making the donations mentioned in these sections.

#### 3.3.6.7. Control and Auditing.

Internal and external control entities will verify the accuracy of accounting records and ensure that money transfers or any other type of asset exchanges between GRUPO BIOS and any of the companies within the BIOS Business Group do not conceal direct or indirect payments related to bribes, kickbacks, or other corrupt practices.

This same verification must be conducted for transactions with Counterparties, including public entities.

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Additionally, these entities will oversee employees' compliance with their duties regarding the prevention of fraud and corruption within the company.

The roles of the entities responsible for control and auditing within GRUPO BIOS are detailed in Section (d) of Annex #3 – Functions in GRUPO BIOS's Organizational Structure of this Manual.

#### **3.3.6.8. Procedure for Handling Cash Transactions.**

At GRUPO BIOS, cash payments will only be accepted when inherently necessary and must not exceed \$10,000,000.

GRUPO BIOS will make payments via electronic transfer to bank accounts authorized by the Counterparty. The account holder must be the natural or legal person with whom the commercial relationship was established, unless expressly authorized by the process owner.

If it becomes strictly necessary to conduct a cash transaction exceeding the specified amount, it must be properly registered and reported as follows:

- Suppliers

The Corporate Treasury must inform the Compliance Officer monthly about cash transactions equal to or exceeding \$10,000,000 or its equivalent.

In all cases, any unusual transactions observed must be reported to the Compliance Officer.

#### **3.3.6.9. Procedure for Managing Petty Cash or Permanent Funds.**

GRUPO BIOS will maintain a petty cash fund, referred to as a "permanent fund," consisting of constant monetary resources to cover expenses such as advances for drivers, merchandisers, messengers, sales representatives, refreshments, photocopies, errands, taxis, buses, among others. This fund will be regulated by the Corporate Treasury.

To control the management of this fund:

- The money allocated to the fund will cover expenses for a 15-day period and will be managed through a debit card, ensuring all transactions are processed via the financial system.
- All expenses must be properly documented, complying with the requirements established for the creation of Counterparties described in previous sections. The

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sales manager of each plant must report any irregularities in these transactions related to corruption, fraud, or bribery to the Compliance Officer.

- Only the Corporate Treasury will manage and control the contracting of debit card services.
- If payments to a supplier through this fund become recurring, the supplier must be formally linked to the company and comply with all required criteria.
- Up to five transactions per month may be conducted, with a maximum amount of \$3,000,000 per transaction. Exceeding this limit will require authorization from the sales management.

#### **3.3.6.10. Document Management.**

The integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality of information related to the PTEE will be ensured.

To support and monitor the company's operations that could potentially be used for acts of corruption or bribery, it is mandatory to archive and preserve documentation supporting, among others:

- All types of international businesses and transactions carried out directly by the company or through a third party.
- All types of interactions with PEPs and foreign public officials.

The retention period for information related to the PTEE is 10 years, in accordance with Article 28 of Law 962 of 2005 or any law that modifies or replaces it regarding recordkeeping and commercial documents. This period must not be less than 5 years following the termination of the contractual relationship with the Counterparty.

The guidelines for document management within GRUPO BIOS are described in Annex #11 – Procedure for Document Management of this PTEE Manual.

#### **3.3.6.11. Noncompliance with Guidelines.**

Noncompliance with this Manual will be sanctioned in accordance with the procedures established in the Internal Work Regulations of GRUPO BIOS, regarding the violation of legal and regulatory standards. Therefore, the applicable disciplinary framework is the one outlined in those regulations.

### **3.4. MONITORING**

The following monitoring activities will be conducted for Counterparties to detect any behavior related to acts of Corruption and/or Transnational Bribery:

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- **Basic Due Diligence (BDD):** Performed annually for all Counterparties with whom operations are conducted.
- **Review of Counterparties with Unusual Transactions.**
- **Monitoring of Counterparties Classified as PEPs.**
- **Monitoring of Counterparties and Beneficial Owners, as applicable:**
  - Continuous monitoring while the relationship is active.
  - Monitoring at the conclusion of the employment, commercial, or corporate relationship, and subsequently. Any reactivation of a Counterparty must comply with the same requirements as an initial engagement.

#### **3.4.1. Whistleblowing Channel.**

GRUPO BIOS has a Transparency Line as a confidential and anonymous reporting mechanism for complaints from its employees, administrators, shareholders, contractors, and individuals associated with them, as well as from any person who becomes aware of conduct involving Fraud, Corruption, and/or Transnational Bribery.

Reports received through this channel will be investigated, and the responsible area will take appropriate actions.

Good faith in reporting will be presumed, and retaliation against any Counterparty who files a report is prohibited. Providing false or bad-faith information will be considered a violation of the Corporate Integrity Code.

The Transparency Line guidelines will establish the criteria for managing the Whistleblowing Channel, the reporting method, and investigation procedures.

#### **3.4.2. Reporting Complaints to Government Entities.**

Once conduct related to Corruption and/or Transnational Bribery is identified by the Compliance Officer, they will inform the process owner and the legal representative of GRUPO BIOS and file the respective report with the Superintendence of Companies for cases of Transnational Bribery and with the Transparency Secretariat for cases of Corruption, using the channels designated for this purpose by the aforementioned entities.

Supporting documentation for the reports must be properly stored.

### **4. ANNEXES.**

The following annexes are part of this GRUPO BIOS PTEE Manual:

#	Annex Name
#1	Regulatory Framework

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#2	Red Flags
#3	Roles in GRUPO BIOS's Organizational Structure
#4	Methodology for C/T Risk Management
#5	Procedure for Basic Due Diligence and Enhanced Due Diligence
#6	Procedure for Compensation Payments and Commission Payments to Employees and Counterparties
#7	Procedure for Stakeholder Engagement and Political Participation
#8	Donations Guidelines
#9	Procedure for Handling Cash Transactions
#10	Permanent Funds and Petty Cash Guidelines
#11	Procedure for Document Management
#12	Guidelines for Receiving and Giving Gifts and Hospitality
#13	Change History

**CHANGE HISTORY**

Version	Date	Minutes #	Description of Change	Proposed By
#1	24.05.2022	48	Adoption of the PTEE in accordance with External Circular 100-000011 of 2021 from the Superintendence of Companies	Legal Representative of GRUPO BIOS. Compliance Officer
#2	Xxx	Xxx	Program update.	Legal Representative of GRUPO BIOS. Compliance Officer

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