

(This is an exact translation to the original version signed in Spanish)



**ADDITION TO COMPLIANCE POLICIES AND  
TRANSPARENCY AND BUSINESS ETHICS  
PROGRAM OF LOGICALIS COLOMBIA S.A.S.  
UNDER COLOMBIAN REGULATION**

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## 1. PURPOSE.

This document is part of the transparency and business ethics program of the Logicalis organization and applies to Logicalis Colombia S.A.S. (hereinafter the "Company"). Its purpose is to present clarifications and additions to the documents in accordance with the Colombian regulations of the "Code of Conduct", the "Policy against Bribery", and the matrix of "Requirements and Approval for Hospitality and Gifts to Clients or Donations" defined by the High Management of the Logicalis organization, documents that are an integral part of this transparency and business ethics program.

## 2. CONSIDERATIONS.

The purpose of the Transparency and Business Ethics Program is to publicly declare the commitment of the Company and its Senior Executives to act ethically and transparently before its stakeholders, and to conduct business in a responsible manner, acting under a philosophy of zero tolerance. with those acts that contravene our corporate principles and national and international anti-corruption regulations.

This program articulates the policies and procedures defined by the Company in strengthening its governance and corporate compliance, specifically those contained in the Code of Conduct, the Company Policy document and the Matrix of Requirements and Approval for Hospitality and Gifts to Clients or Donations previously defined by the Company.

## 3. DEFINITIONS.

- 3.1. Highest Executives:** These are the Administrators, Directors and the main executives of the Company, that is, the President, Vice Presidents, Directors, Managers and Members of the Board of Directors, whether or not they are linked to the Company.
- 3.2. Contractor(s):** Refers, in the context of an international business or transaction, to any third party that provides services to the Company, or that has a contractual legal relationship of any nature with it. Contractors may include, but are not limited to, suppliers, brokers, agents, distributors, advisors, consultants, and persons who are parties to collaborative or joint venture agreements with the Company.
- 3.3. Corruption:** For the purposes of this document, it will be all conduct aimed at the Company benefiting, or seeking a benefit or interest, or being used as a means in, the commission of crimes against the public administration or public property or in the commission of transnational bribery conduct.
- 3.4. Due Diligence:** Refers to the periodic review that must be done on the legal, accounting and financial aspects related to an international business or transaction, whose purpose is to identify and evaluate the risks of Corruption and Transnational Bribery that may affect the Company and /or the Contractors. Regarding the latter, it is also suggested to carry out a verification of their good credit and reputation.

In no case, the term Due Diligence defined in this Chapter, will refer to the due diligence procedures that are used in other risk management systems (for example, money laundering and financing of terrorism and financing of the

- proliferation of weapons of mass destruction), the realization of which is governed by different rules.
- 3.5. Employee(s):** Is the person who undertakes to provide a personal service under the Company's subordination in exchange for remuneration.
- 3.6. Law 1778 or Anti-Bribery Law:** It is Law 1778 of February 2, 2016.
- 3.7. National regulations against corruption:** It is Law 1474 of 2011 (Anti-Corruption Statute) by which regulations are dictated aimed at strengthening the mechanisms of prevention, investigation and sanction of acts of corruption or bribery and the effectiveness of the control of public management, as well as its regulatory decrees and the rules that modify, replace or complement it. In the same way, Law 1778 of 2016 is considered relevant, through which regulations were issued on the liability of legal persons for acts of transnational corruption and provisions were also issued on the fight against corruption.
- 3.8. Risk Factors:** These are the possible elements or causes that generate C/ST Risk (as this term is defined later) for the Company.
- 3.9. Risk Matrix:** It is the tool that allows the Company to identify Corruption Risks or Transnational Bribery Risks.
- 3.10. Corruption Risk Matrix:** It is the tool that allows the Company to identify the Corruption Risks to which it may be exposed.
- 3.11. Transnational Bribery Risk Matrix:** It is the tool that allows the Supervised Entity to identify the Transnational Bribery Risks to which it may be exposed.
- 3.12. 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.
- 3.13. Compliance Policies:** These are the general policies adopted by the Company to carry out its business and operations in an ethical, transparent and honest manner; and is in a position to identify, detect, prevent and mitigate Corruption Risks or Transnational Bribery Risks.
- 3.14. C/BT Risks:** It is the Risk of Corruption and/or the Risk of Transnational Bribery.
- 3.15. Corruption Risks:** It is the possibility that, by action or omission, the purposes of the public administration are diverted or public assets are affected towards a private benefit.
- 3.16. Risks of Transnational Bribery or BT Risk:** It is the possibility that a legal person, directly or indirectly, gives, offers or promises to a Foreign Public Servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said server perform, omit or delay any act related to their functions and in relation to an International Business or Transaction.
- 3.17. Compliance Officer:** Is the natural person appointed by the Company's Board of Directors to lead and manage the risk management system for transnational bribery or other acts of corruption, among other functions.

**3.18. Foreign Public Servant:** According to the scope provided in the First Paragraph of the second article of Law 1778. “Any person who has a legislative, administrative or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual had been appointed or elected. A foreign public servant is also considered any person who exercises a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State company or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or of a foreign jurisdiction. It will also be understood that any official or agent of a public international organization holds the aforementioned quality.”

**3.19. Transnational bribery:** It is the act by virtue of which employees, administrators, associates or contractors give, offer or promise a foreign public official, directly or indirectly (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for that public servant performing, omitting or delaying any act related to his duties and in relation to an international business or transaction. (For purposes of this document it will be called a “bribery”).

**3.20. Conflict of interest:** According to Colombian regulations, and for the interpretation of all the documents that are part of the compliance policies and the transparency and business ethics program, a conflict of interest is understood when: (i) there are interests conflicts between a worker and the interests of the Company, which may lead the worker to adopt decisions or carry out acts that are for their own benefit or that of third parties and to the detriment of the Company's interests; (ii) when there is any circumstance that may subtract independence, fairness or objectivity from the actions of any employee of the Company, and this may be detrimental to the interests of the Company.

**3.21. Business Ethics Program (PTEE):** They are the procedures and standards contained in this document, the Code of Conduct, the Anti-Bribery Policy document, and the Matrix of Requirements and Approval for Hospitality and Gifts to Clients or Company Donations, aimed at putting into operation the Compliance Policies, in order to identify, detect, prevent, manage and mitigate the risks of Transnational Bribery, as well as others that are related to any act of corruption that may affect a Legal Entity.

#### **4. ETHICAL DUTIES.**

All persons related to the Company by any means are committed to ensuring compliance not only with the letter but also with the spirit of the Colombian Constitution and laws, as well as the provisions and regulations issued by the authorities and the standards and policies set by the Company (contained in the “Anti-Bribery Policy” and “Code of Conduct” documents). Likewise, they are responsible for the adequate and correct application of the transparency and business ethics program and, in particular, they have the full support of Senior Management to act in accordance with the principles declared in this document.

The Company, embracing good practices adopts the implementation of systems, procedures, protocols, control and reporting mechanisms, through the Reporting Line, among others, in order to ensure the prevention, identification and treatment of acts and behaviors that are considered illegal because they lack legitimacy and

transparency. The Company prohibits any type of bribery or act of corruption, and requires compliance with all anti-corruption and anti-bribery regulations, including External Circular 100-000011 of 2021 of the Superintendency of Companies.

Employees who have the power to make national or international purchases or negotiations must comply with a due diligence (defined later) to properly know third parties, and in particular, the relationship with government entities or public servants before closing and/or perfect the purchase or negotiation. For this purpose, the provisions of the System for control and comprehensive risk management of money laundering, financing of terrorism, and financing of proliferation of weapons of mass destruction, and the documents that are an integral part of this transparency and business ethics program must be applied.

## **5. STAGES OF THE COMPANY'S TRANSPARENCY AND BUSINESS ETHICS PROGRAM**

The Company's transparency and business ethics program has been designed as a result of the identification of C/BT risks in Colombia, which have been reflected in the Risk Matrix created for the purpose of identifying, preventing, controlling and managing said risks.

Taking into account that the Company has a presence in several countries around the world, many of which have regulations regarding the prevention of C/BT, the existing risk matrices of those countries that due to their proximity in location and idiosyncrasy have been analyzed and have resemblance to Colombia. By virtue of the foregoing, the C/BT risks already identified by the Company at a regional level were analyzed in a first stage, specifically for the countries of northern and southern Latin America, to identify which of them are relevant and of greater occurrence in Colombia. After a global analysis of the risks, and in order to apply said analysis to the specifications of Colombia, a comparison was made with the existing matrices of Latin American countries, such as Brazil, which have cultural similarities and Risk of corruption similar to Colombia as the basis of the creation of the Colombian risk matrix. Finally, and in order to gather each of the risks identified for Colombia, an analysis has been done with each of the Company's areas, in order to achieve a detailed perspective of the risks that most occur in practice, achieving a robust matrix that responds to a detailed evaluation of the C/BT risks to which the Company is exposed.

**5.1. C/BT RISK IDENTIFICATION:** By virtue of the foregoing, the Company has adopted the creation of a C/BT Risk Matrix, which is the basis for defining the control mechanisms that are implemented through the PTEE. The most effective C/BT risk control and prevention mechanism is the implementation of due diligence in each of the pre-contracting processes and during their subsequent execution, without prejudice to the other C/BT detection mechanisms implemented by the Company, such as the Report Line and a constant review of C/BT risks by the Compliance Officer, in order to guarantee that the PTEE is adapted over time to new and several challenges and risks of C/BT.

**5.2. IDENTIFICATION OF RISK FACTORS C/BT:** The Company, with special support from the Legal and Compliance Area at the regional level (Latin America and LATAM) as well as from the Compliance Officer, has planned to implement several activities in order to obtain a diagnosis of the current C/BT Risks of the Company, through the audit of several areas of the Company and the collection

of information by the area leaders, who, thanks to the proximity and global vision of the specialized areas in which it is divided the Company, will be able to identify in practice those risks that occur most often and the methods that are easy to implement in order to mitigate the occurrence of said risks.

Once the most common C/BT risks have been identified, they have been classified into the following sectors, without prejudice to the other risk sectors that integrate the Company's Risk Matrix:

(i) **COUNTRY RISK:** It refers to nations with high levels of perceived corruption, characterized, among other circumstances, by the absence of an independent and efficient administration of justice, a high number of public officials questioned for corrupt practices, the non-existence of effective rules to combat corruption and the lack of transparent policies on public procurement and international investments.

There is also risk in operations done through Subordinate Companies in countries that are considered tax heavens according to the classification formulated by the National Tax and Customs Authority - DIAN.

(ii) **ECONOMIC SECTOR RISK:** According to the OECD report, there are economic sectors with higher C/BT Risk. Indeed, 19% of the bribes were linked to the mining-energy sector, 19% to public services, 15% to infrastructure works and 8% to the pharmaceutical and human health sectors, with the sector of the Company outside of those with the greatest risk of materializing the C/BT risks. However, the economic sector risk has been identified and implemented in the due diligence, taking into account that the Contractors and the Company's clients may develop the economic activities of higher C/BT Risk specified above.

(iii) **THIRD PARTY RISK:** According to the aforementioned OECD Report, 71% of Corruption cases involved the participation of third parties, such as Contractors and Subordinate Companies. In this sense, several foreign authorities have pointed out that the most frequent cases of corruption include the participation of Contractors of high economic value, in which it is not easy to identify a legitimate object and its realization is not appreciated at market values (such as specified in the warning signs detailed below). The risk increases in countries that require intermediaries to carry out an International Business or Transaction, in accordance with local customs and regulations. Consequently, authorities of other nations consider the participation of a company in collaboration or joint venture contracts with Contractors to be a high risk, or that the latter are closely related to officials of the high government of a particular country, in the context of an International or local business or transaction.

(iv) **OTHER RISKS:** According to the analysis of the information collected from several areas of the Company, risk matrices implemented at the regional level (Latin America) and in countries considered similar to Colombia, other types of risks have been identified that are duly documented and reflected in the risk matrix that integrates the PTEE.

**5.3. C/BT RISK ASSESSMENT:** Once the C/BT risk identification stage has been completed in accordance with the procedures established for this purpose, the Company has defined procedures to measure the probability of occurrence of these risks, such as the analysis of the level The Company's exposure to each risk by virtue of the type of contractual relationships it manages in Colombia, and comparison with the analysis with other Latin American countries that are culturally similar to Colombia, where the



Company has physical presence. As a result of said evaluation, the Company has adopted measures aimed to attenuating and mitigating the occurrence of C/BT Risks, which have been reflected in the PTEE; Among the most important measures implemented is due diligence, which has been designed in order to know in depth the background and structure of the Contractors, taking care of the warning signs, and auditing several areas of the Company in order to verify that the PTEE designed to mitigate the risks of C/ST is being adequately applied.

This evaluation procedure must continue to be done by the Compliance Officer, who must evaluate the C/BT risks each time new markets are entered or in the event that the Company begins to offer new products or services, taking into account that in said events the Company will possibly identify new C/BT Risks in development of the update of the PTEE that shall be done in these events.

**5.4. CONTROL AND MONITORING OF COMPLIANCE POLICIES AND TRANSPARENCY AND BUSINESS ETHICS PROGRAM:** According to the Transnational Bribery Report prepared by the OECD, within the most effective mechanisms that companies have to detect cases of Transnational Bribery, they stand out auditing at 31%, followed by due diligence at 28% and confidential information provided by Employees at 17%<sup>9</sup>. By virtue of the foregoing, the Company, in order to monitor that the PTEE and the Company's Compliance Policies are being correctly implemented, has implemented and shall continue to implement one of the following procedures once per year:

- 5.4.1.** Supervision regarding C/BT Risk management in legal relations with Public Entities or in International or national Businesses or Transactions in which the Company participates. For this purpose, the Senior Management of the Company will implement mechanisms that allow the Compliance Officer to verify the effectiveness of the procedures aimed to preventing any act of Corruption, such as access to external consultants specialized in C/BT risk, mechanisms and budget for conducting surveys, among others.
- 5.4.2.** The periodic Compliance Audits and Due Diligence procedures, as provided by the Legal and Compliance area at the Hispanic America and Latin American level.
- 5.4.3.** Conducting surveys of Employees and Contractors, in order to verify the effectiveness of the PTEE.

Additionally, the Compliance Officer will be responsible for keeping up to date with the legislative and regulatory changes that may have consequences regarding the Compliance Policies and the Company's PTEE, and do the modifications that are necessary for the compliance of applicable regulations. For this purpose, it will be coordinated with the Legal and Compliance area of Latin America and Latam and may rely on external legal providers, to stay informed of any regulatory change that may affect or imply changes in the Compliance Policies and the PTEE.

## **6. REGULATED ASPECTS IN THE COMPANY'S TRANSPARENCY AND BUSINESS ETHICS PROGRAM**

By virtue of the C/ST Risks identified by the Company, and in strict compliance with External Circular Letter 100-000011 of 2021 of the Superintendency of Companies, the



PTEE (made up of the documents set forth in number 2 of this document) has been proposed to regulate the following aspects, whose location is described below:

- 6.1. Risk identification and evaluation C/BT: Numeral 5.1. and 5.2. of this document.
- 6.2. General policies and procedures for risk management C/BT: Numeral 5.3 and 5.4. of this document.
- 6.3. Giving and offering gifts or benefits to third parties: Document "Requirements and Approval Matrix for Hospitality and Gifts to Clients or Donations" published on the Company's website.
- 6.4. The policy of the Obligated Entity regarding remuneration and payment of commissions to Employees, Associates and Contractors: Document "Requirements and Approval Matrix for Hospitality and Gifts to Clients or Donations" published on the Company's website.
- 6.5. The expenses of the Obligated Entity related to entertainment, food, lodging and travel activities: Document "Matrix of Requirements and Approval for Hospitality and Gifts to Clients or Donations" published on the Company's website.
- 6.6. Political contributions of any nature: Number 9 of this document and the Document "Requirements and Approval Matrix for Hospitality and Gifts to Clients or Donations" published on the Company's website.
- 6.7. Donations: Number 9 of this document and the Document "Requirements and Approval Matrix for Hospitality and Gifts to Clients or Donations" published on the Company's website.
- 6.8. Updates to the Compliance Policy and the PTEE, each time there are changes in the activity of the Obligated Entity that alter or may alter the degree of Risk C/BT, or at least every two (2) years: Section 5.4 . of this document.
- 6.9. The specific duties of the Employees who are exposed to Risk C/ST, related to the prevention of Corruption: Numeral 11 of this Document.
- 6.10. The implementation of adequate and effective sanctioning procedures, in accordance with labor and disciplinary regulations, regarding infractions to the PTEE committed by any Employee or administrator: Number 13 of this document.
- 6.11. The creation of appropriate channels to allow any person to report suspicious activities related to Risk C/BT: Numeral 10 of this document in a confidential and secure manner.
- 6.12. The procedures for filing and keeping documents that are related to International Businesses or Transactions, in which the Company is involved: Number 17 of this document.
- 6.13. The obligation to translate the PTEE and the Compliance Policy into the official languages of the countries where the Obligated Entity carries out Business or International Transactions or carries out activities through Subordinate Companies, branches or other establishments, or even Contractors in other jurisdictions, when the language other than Spanish: Numeral 18 of this document.

## **7. EXPENSES FOR GIFTS, TRAVEL AND ENTERTAINMENT OF NATIONAL OR FOREIGN PUBLIC OFFICIALS OR SERVANTS.**

Employees must not request, accept, offer or provide gifts, entertainment, hospitality, travel or sponsorships for the purpose of inducing, supporting or rewarding improper conduct, in connection with obtaining any business involving the Company. Gifts, entertainment expenses or other courtesies for the benefit of a public official or servant are not allowed.

The foregoing, in accordance with the Company's Code of Conduct; the Anti-Bribery Policy, as well as what is established in the document "Requirements and Approval for Hospitality and Gifts to Clients or Donations," all for the purpose of strictly complying with what is established by the policies and procedures of the Logicalis organization in this matter.

## **8. MANDATORY CLAUSES IN AGREEMENT CONTRACTS WITH THIRD PARTIES.**

The Legal area of the Company must include clauses, declarations or guarantees on anti-bribery and anti-corruption conduct in all contracts or agreements signed by the Company. In addition to declaring and guaranteeing compliance with this program and applicable anti-corruption laws and regulations, it must include the right to terminate the contract or impose significant financial penalties when a violation of this program or any applicable anti-corruption law or regulation occurs. In any case, the person responsible for the negotiation must ensure that the clauses are included before signing the contracts or agreements, and if they are not observed, they must request their inclusion from the Legal area.

Additionally, the Legal area must send to the Purchasing area and/or facilitate access to the documents that are part of the business ethics program for Contractors. When the contracts entered into with third parties are not in writing, the Legal area must prepare a document that contains an express statement by the Contractor that he or she is aware of the Company's business ethics program and the consequences of infringing it, as well as of having been informed of its violation. obligation to comply with the regulations related to the prevention of Bribery.

## **9. DONATIONS AND POLITICAL CONTRIBUTIONS.**

In accordance with the provisions of the Code of Conduct, the Anti-Bribery Policy and the Requirements and Approval document for Hospitality and Gifts to Clients or Donations, only donations of a charitable nature that are legal and ethical may be made. Likewise, no donation may be offered or made without the approvals provided for in the aforementioned corporate documents, prior review by the Legal area and prior compliance with all legal requirements for this type of operation. Contributions to political campaigns and/or political parties are prohibited.

## **10. ADDITIONAL REPORTING MECHANISMS.**

In addition to the mechanisms established in the Code of Conduct for Employees or those linked to the Company, as in the rest of the countries where the Company has a presence, in Colombia there is a Reporting Line to which all collaborators Regardless of their position and other interest groups, they can communicate doubts or needs for advice in relation to compliance with the Transparency and Business Ethics Program, as well as they can report behaviors that are in any of the modalities of Bribery or Corruption. The confidentiality of the information and of the person submitting it is guaranteed, protecting it against any type of retaliation.

**10.1. Reporting Line in Colombia:** Employees, in compliance with their duty to report breaches or suspected breaches of this ethics program, may present any concerns, questions or complaints directly to their superiors without any doubt or fear of reprisals of any kind. In the event that this is not possible, they can make their reports or concerns directly or anonymously in the following enabled lines:

10.1.1. Representative of human resources, legal counsel or executive directive of the Company.

10.1.2. Report Line: 01800-710-2177 (monday to friday from 9 to 17 hs.).

10.1.3. Web site: <http://www.lineaeticayconducta.com/la.logicalis>.

**10.2. Clarifications regarding the reporting line:**

10.2.1. The Report Line is different from the customer service line.

10.2.2. It is not a tool for complaints and claims, but for reporting behaviors that go against the Transparency and Integrity of the Company, contrary to the business ethics program contained in this document and the others that comprise it.

10.2.3. Not a line for suggestions, or attention to work or personal issues and must be used responsibly.

10.2.4. The facts reported must be real and verifiable, as well as in good faith.

10.2.5. The Company has provided the Reporting Line as a mechanism to ensure that any Employee, administrator, associate, Contractor or third party can ask questions about the PTEE, or report any act of Corruption or act related to breaches of the PTEE.

10.2.6. In development of the foregoing, the Compliance Officer guarantees to ensure that no complainant is subject to retaliation or workplace harassment, for which it is recalled that labor regulations prohibit this type of conduct against among Employees, and especially protects the victims of labor harassment.

**10.3. Line of complaints of Transnational Bribery of the Superintendence of**

**Companies and acts of corruption:** Employees in compliance with their duty to report breaches of the transparency and business ethics program may report any act of Transnational Bribery before the Superintendence of Companies, in the following

[https://www.supersociedades.gov.co/delegatura\\_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx) link: and

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

**10.4. Line for reporting acts of corruption of the Secretary of Transparency:**

Employees in compliance with their duty to report breaches of the transparency and business ethics program may report any act of corruption to the Secretary of Transparency at the following link: <http://www.secretariatransparencia.giv.vo/observatorio-anticorrupcion/portal-anticorrupcion>.

**11. SPECIAL ROLES AND RESPONSIBILITIES.**

**11.1. Highest Management of the Company:** the Senior Management of the Company is responsible for the administration, prevention and detection of the risk of fraud, bribery or other behaviors that affect transparency. This includes all people who have the quality of bosses and supervisors. In addition, they must

promote through example a culture of transparency and integrity in which bribery, corruption and any other inappropriate act are considered unacceptable.

**11.2. Board of Directors:** Taking into account that the Company has a Board of Directors, it will be responsible for the following functions:

- 11.2.1. To issue and define the Compliance Policy.
- 11.2.2. To define the profile of the Compliance Officer in accordance with the Compliance Policy.
- 11.2.3. To appoint the Compliance Officer.
- 11.2.4. To approve the document that includes the Transparency and Business Ethics Program.
- 11.2.5. To commit with the prevention of C/BT Risks, so that the Company can perform its business in an ethical, transparent and honest manner.
- 11.2.6. To provide the economic, human and technological resources required by the Compliance Officer to do his/her work.
- 11.2.7. To command, in coordination with the Ethics Committee of the Logicalis organization, the pertinent actions against the associates, who have management and administration functions of the Company, the Employees, and administrators, when anyone violates the provisions of the Transparency and Business Ethics Program.
- 11.2.8. To lead an adequate communication and pedagogy strategy to guarantee the effective dissemination and knowledge of the Compliance Policies and the PTEE to Employees, Associates, Contractors (according to the Risk Factors and Risk Matrix) and other identified interested parties.
- 11.2.9. To review the reports submitted by the Compliance Officer, leaving an express record in the respective minutes.
- 11.2.10. To command, in coordination with the Ethics Committee of the Logicalis organization, the pertinent actions against the members of Senior Management, when they violate the provisions of the Transparency and Business Ethics Program and the documents that are an integral part of it.

**11.3. Compliance Officer:** The Compliance Officer is responsible:

- 11.3.1. To submit, together with the legal representative of the Company, the Transparency and Business Ethics Program to the Board of Directors of the Company, for their approval, as well as the adjustments and/or updates.
- 11.3.2. To implement and articulate the transparency and business ethics program, being in charge of executing the entire investigation logistics operation and due process.
- 11.3.3. To manage the constant training and education of Employees in the prevention of bribery and the PTEE, at least once a year.
- 11.3.4. To coordinate and document investigative processes.
- 11.3.5. To submit to the Board of Directors at least once a year, a report about his/her performance, which includes an evaluation and analysis of the efficiency and effectiveness of the Transparency and Business Ethics Program, and if necessary, its proposal on improvements necessary to it.
- 11.3.6. To ensure the articulation of the Transparency and Business Ethics Program with the Compliance Policies adopted by Logicalis Organization and the Company's Board of Directors.
- 11.3.7. To ensure effective, efficient and timely compliance with the Transparency and Business Ethics Program.

- 11.3.8. To implement a Risk Matrix and update it in accordance with the needs of the Company, its risk factors identified in this document and the others specified in the Company's Risk Matrix, the materiality of the C/BT Risk and the Compliance policy adopted by the Logicalis Organization and the Company's Board of Directors.
- 11.3.9. To define, adopt and monitor actions and tools for the detection of C/BT Risk, in accordance with the Compliance Policy to prevent C/BT Risk and the Risk Matrix.
- 11.3.10. To guarantee the Reporting Line Channel mentioned in number 10 of this document.
- 11.3.11. To establish internal investigation procedures in the Company to detect breaches of the Transparency and Business Ethics Program and acts of Corruption.
- 11.3.12. To ensure the proper archiving of documentary supports and other information related to the management and prevention of C/ST Risk
- 11.3.13. To design the methodologies for classification, identification, measurement and control of Risk C/BT.
- 11.3.14. To implement the evaluation of compliance with the Transparency and Business Ethics Program and C/BT Risk in coordination with the Legal and Compliance area of Latin America and LATAM.
- 11.3.15. To inform Company administrators when any employee commits a violation related to the business ethics program.
- 11.3.16. To assess or lead bribery and corruption risk assessment activities on a regular basis, at least once a year.
- 11.3.17. To register the results of the risk assessment they implement.
- 11.3.18. To coordinate training for Employees on the business ethics program.
- 11.3.19. To perform audit and due diligence activities aimed at verifying compliance and effectiveness of the Transparency and Business Ethics Program.
- 11.3.20. To implement manage surveys of Employees and Contractors, in order to verify the effectiveness of the Business Ethics Program.
- 11.3.21. To adopt the necessary measures to ensure the confidentiality of the reports received through the Reporting Line.
- 11.3.22. To coordinate the translation of the documents that contain the Compliance Policy and the PTEE of the Company, into the official languages of the countries where the Company has Business or International Transactions or develops activities through Subordinate Companies, Contractors, branches or other establishments.
- 11.3.23. Keep up to date with legislative and regulatory changes that may have consequences regarding the Compliance Policies and the Company's PTEE.

11.3.24. Disseminate the possible sanctions in which people who are immersed in acts of Corruption and Transnational Bribery will be involved.

**11.4. Legal Representative:** The legal representative is responsible for:

11.4.1. To submit jointly with the Compliance Officer, the Transparency and Business Ethics Program to the Company's Board of Directors, for its approval.

11.4.2. To ensure that the Transparency and Business Ethics Program is aligned with the Compliance Policies that are adopted by the Company's Senior Management.

11.4.3. To support the Compliance Officer in an effective, efficient and timely manner in terms of the design, direction, supervision and monitoring of the Transparency and Business Ethics Program.

11.4.4. To ensure that all activities resulting from the development of the Transparency and Business Ethics Program are duly documented, that said information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality, and that the supporting documentation is archived in accordance with Law 962 of 2005 (or the regulation that modifies or replaces it).

**11.5. External Auditor:** The external auditor shall have the obligation to report any act of Corruption to the criminal, disciplinary and administrative authorities, as well as any other crime known to him in the performance of his duties, and pay special attention to alerts that give rise to suspicions. of acts related to possible acts of corruption. Additionally, it must assess and issue an opinion on the PTEE.

**11.6. Auditors:** The person(s) in charge of the audits or internal control of the Company will be in charge of including in their annual audit plan the verification of compliance and effectiveness of the Company's PTEE.

**11.7. Human Team:** all Company workers are responsible for and must ensure transparent management and compliance with the business ethics program in their respective areas and in the Company in general. Any worker who is aware of or suspects any of the forms of bribery must report it immediately to the Compliance Officer, the direct Manager or through the Report Line specified in number 7 of this document.

## **12. REQUIREMENTS TO BE APPOINTED AS A COMPLIANCE OFFICER.**

The Board of Directors of the Company, as in charge of appointing the Compliance Officer, must verify that the person to be appointed in said position meets at least the following requirements:

12.1. Have the ability to make decisions to manage C/BT Risk and have direct communication with, and report directly to, the Board of Directors.

12.2. Have sufficient knowledge in matters of C/BT Risk management and understand the ordinary course of business of the Company.

12.3. Have the support of a human and technical work team, according to the C/BT Risk and the size of the Company.

12.4. Not belong to the administration, the corporate bodies or belong to the tax auditing body (act as a tax auditor or be linked to the tax auditing company that performs this function, if applicable) or who performs similar functions or acts in their stead in the company.

- 12.5. When the Compliance Officer is not professionally linked to the Company, this natural person may or may not be linked to a legal entity.
- 12.6. Not act as Compliance Officer, main or substitute, in more than ten (10) Companies. To act as Compliance Officer of more than one Obligated Company, (a) the Compliance Officer must certify; and (b) the Board of Directors must verify that the Compliance Officer does not act as such in Companies that compete with each other.
- 12.7. When there is a business group or a declared control situation, the Compliance Officer of the parent or controlling company may be the same person for all the companies that make up the group or conglomerate, regardless of the number of companies that make it up.
- 12.8. Be domiciled in Colombia.

### **13. SANCTIONS FOR BREACH OF ETHICAL DUTIES.**

- 13.1.** Employees: when the breach comes from Employees linked to the Company, they must proceed in accordance with the legal labor regulations and the internal work regulations of the Company, and the employment contract may be terminated.
- 13.2.** Contractors: when the breach comes from Contractors and/or persons linked to the company by non-labor contracts, the corresponding contract termination clauses or sanctions provided for in the respective contract or agreement must be executed, as appropriate.
- 13.3.** Government authorities: when the breach comes from or is related to government authorities, you must proceed to make the respective complaint before the competent control entities.
- 13.4.** External Auditor and administrators: Failure to comply with the provisions regarding C/BT will lead to the imposition of administrative sanctions on the statutory auditor or administrators in accordance with the provisions of number 7 of the External Circular External Circular 100-000011 of 2021 of the Superintendency of Companies.
- 13.5.** Company: In the event that the Company or its Parent Company is involved in acts of C/BS, the Company will be exposed to the imposition of the sanctions established in number 7 of the External Circular External Circular 100-000011 of 2021 of the Superintendency of Companies, and article 21 of Law 2195 of 2022, without prejudice to the criminal sanctions that may apply.
- 13.6.** The aforementioned sanctions will always be applied in strict compliance with due process, with the supervision of the legal area and human resources of the Company, and strict compliance with labor regulations in the case of Employees.

### **14. DUE DILIGENCE.**

The Due Diligence process must be developed by Employees or third parties specialized in these tasks, and must be confirmed in writing, so that it is easily accessible and



understood by the Compliance Officer. This will focus exclusively on the identification and evaluation of Corruption and Transnational Bribery Risks through the adequate review of the qualities, reputation and relationship with third parties of the existing and potential Contractors of the Company.

The persons in charge of the Due Diligence must take into account the warning signs in order to identify when the payment of remuneration to a contractor may hide indirect payments of bribes or gifts to national or foreign public servants, specified in the Annex 1 of the Company's Anti-Bribery Policy and those established in the following number.

Additionally, in the development of the Due Diligence, the market prices charged by other companies, third parties or Contractors must be taken into account, as an element of judgment to determine if the payment to a Contractor is very high, the foregoing in order to determine cases where there is a greater probability that indirect payments of bribes to Foreign Public Servants are being concealed or that corresponds to the greater value that is recognized to a Contractor for its intermediation work in a Bribery operation.

In the context of merger operations, purchase of assets, shares, quotas or interest parties or any other business restructuring procedure, in which the Company participates as a possible acquirer, the enhanced Due Diligence must be aimed at identifying liabilities and contingencies related to possible acts of Bribery.

For the development of Due Diligence, the contracts or agreements entered into with third parties must include the possibility that the Company may implement, with the consent of the contractor or third party, Due Diligence procedures aimed at determining whether they are foreign public officials, and the way in which third parties or Contractors comply with the Bribery prevention obligations, for which they undertake to submit all the information necessary for this purpose. In this sense, the Employees in charge of the Due Diligence must request all the necessary information to fulfill its purpose, without prejudice to the other requests that are required by SAGRILAF.

## **15. WARNING SIGNS.**

In consideration of the Risks of Corruption and Transnational Bribery identified for the Company, the warning signs specified in Annex 1 of the Company's Anti-Bribery Policy in the Due Diligence processes and the following listed below must be taken into account. following, according to the type of analysis being performed:

**15.1. Analysis of accounting records, operations or financial statements.** In the development of this analysis, the following will be C/BT risk alert signals:

- (i) Invoices that are suspicious to be false or do not reflect the reality of a transaction or are inflated and contain excessive discounts or refunds.
- (ii) Operations abroad whose contractual terms are highly sophisticated and therefore are not easily understood even by people who are familiar with the market in which the Company is immersed.
- (iii) Transfer of funds to countries considered as tax heavens.
- (iv) Operations that do not have a logical, economic or practical explanation.

- (v) Operations outside the ordinary course of business.
- (vi) Operations in which the identity of the parties or the origin of the funds is not clear.
- (vii) Assets or rights, included in the financial statements, that do not have a real value or that do not exist.

**15.2. Analysis of the corporate structure or corporate purpose.** In the development of this analysis, the following will be C/BT risk alert signals:

- (i) Complex or international legal structures without apparent commercial, legal or fiscal benefits or owning and controlling a legal entity without a commercial objective, particularly if it is located abroad.
- (ii) Legal entities with structures in which there are national trusts or foreign trusts, or non-profit foundations.
- (iii) Legal entities with structures of “off shore entities” or “off shore bank accounts”.
- (iv) Non-operating companies under the terms of Law 1955 of 2019 or that due to the development of business may be considered as “paper” entities, that is, that reasonably do not fulfill any commercial purpose.
- (v) Companies declared as fictitious suppliers by the DIAN.
- (vi) Legal entities where the Final Beneficiary is not identified.

**15.3. Analysis of transactions or contracts.** In the development of this analysis, the following will be C/BT risk alert signals:

- (i) Frequently request the support of consulting contracts, intermediation and the use of joint ventures.
- (ii) Contracts with Contractors or public entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
- (iii) Contracts with Contractors that provide services to a unique customer.
- (iv) Unusual earns or losses in contracts with Contractors or public entities or significant changes without commercial justification.
- (v) Contracts that contain variable remunerations that are not reasonable or that contain payments in cash, in virtual assets or in kind.
- (vi) Payments to PEPs or people close to PEPs.
- (vii) Payments to related parties (Associates, Employees, Subordinate Companies, branches, among others) without apparent justification.

## 16. TRAINING

The Company will implement presencial and virtual PTEE training, through diverse methods defined by the Compliance Officer in coordination with the regional Legal and Compliance area at the Latin American and LATAM level, which will be aimed at generating awareness of C/BT risks to which the Company is exposed in the development of its corporate purpose, and will be subject to updating depending on the change in the risks of corruption to which the Company is exposed, being the responsibility of the Compliance Officer to ensure that these are implemented on a regular basis at least once per year.

## 17. ARCHIVE AND PRESERVATION OF INTERNATIONAL BUSINESS AND TRANSACTION DOCUMENTS

The Employees and areas of the Company in charge of the negotiation and signing of contracts related to international business or transactions must send the signed contracts to the Compliance Officer for their archive and control, as well as keeping the Compliance Officer informed about the location and file documents related to these type of transactions.

## 18. PUBLICITY OR DISCLOSURE OBLIGATIONS.

This document, which is a complement of the Code of Conduct, Anti-Bribery Policy and other documents of the Company's organization, set forth herein, may be consulted on the Company's website. Any employee, contractor or third party may access it, and training will be implemented for its knowledge and implementation in the Republic of Colombia.

Regarding the disclosure and communication strategy of the PTEE, this may be implemented through various mechanisms, such as through the publication on the company's website and digital dissemination of the documents that constitute the PTEE.

The Compliance Officer will be responsible for coordinating the translation of the documents containing the Compliance Policy and the PTEE of the Company, into the official languages of the countries where the Company conducts Business or International Transactions or conducts activities through Subordinate Companies, Contractors, branches or other establishments.

## 19. CHANGE TRACKING CONTROL

DATE	DOCUMENT
[29/03/2021]	"Addition of the compliance policies and the transparency and business ethics program of Logicalis Colombia S.A.S. under Colombian regulation"; in compliance with External Circular 100-000011 of 2016
[31/01/2022]	Update "Addition of compliance policies and to the transparency and business ethics program of Logicalis Colombia S.A.S. under the Colombian regulation of the PTEE and compliance policies of Logicalis Colombia S.A.S."; in compliance with External Circular 100-000011 of 2021.

(This is an exact translation to the original version signed in Spanish)

This amendment of the addition to compliance policies and Transparency and Business Ethics Program of Logicalis Colombia S.A.S. It is formalized on the thirty-first day of January 2022.

(Signed)  
**SANDRA PIEDAD DÍAZ ARIZA**  
Gerente General  
**LOGICALIS COLOMBIA S.A.S.**