

# Programa de Transparencia y ética empresarial PTEE ("Business Transparency and Ethics Program")



From Grupo Roldan, there has always been a commitment to act under ethical principles and values, which have framed the conduct standards of shareholders, directors, and employees. In line with this purpose, Grupo Roldan complies with the directives issued by the Superintendence of Companies, which, through Circular 100-000011 of 2021, and in response to the need to combat corruption with effective corporate governance tools, delved into instructions and administrative recommendations related to the promotion of Transparency and Business Ethics Programs, as well as internal mechanisms for auditing, anti-corruption, and prevention of transnational bribery. In response to these recommendations, Grupo Roldan proceeded to complement its code of ethics and conduct, thereby developing its transparency and business ethics program, which enshrines the following policies.

## Políticas

- Shareholders, directors, employees, and contractors of the Company (hereinafter referred to as Internal Personnel) must commit to complying with ethical standards and ensure that all clients, suppliers, and other counterparts meet the requirements of recognized moral integrity and engage in lawful and transparent activities.
- The Company, its shareholders, directors, employees, and other stakeholders must operate within the applicable laws of the Organization, both in the Colombian National Territory and abroad. Thus, the Company's relationships with its counterparts must be conducted within the framework of the law.
- Internal personnel of the Company must operate within the bounds of applicable laws, refraining from using the Company for illicit business activities and reporting to the Compliance Officer any behavior of a colleague, manager, subordinate, or counterpart that may constitute a crime.
- It is prohibited for any shareholder, director, employee, contractor, client, or supplier to offer money or any other benefit to a public official in order to i) delay or omit an act inherent to their position or to carry out one contrary to their official duties, ii) carry out an act in fulfillment of their functions.
- It is prohibited for any shareholder, director, employee, contractor, client, or supplier to unduly influence i) a public servant in matters that they are aware of or are to become aware of, in order to obtain any economic benefit. ii) a former public servant, who has been separated from their position less than a year ago, in order to obtain a benefit or advantage related to the functions they performed.

- It is prohibited for any shareholder, director, employee, contractor, client, or supplier to give, promise, or offer to a foreign public official, for their own benefit or that of a third party, directly or indirectly, sums of money, any object of monetary value, or any other benefit or utility in exchange for the official performing, omitting, or delaying any act related to the exercise of their functions and in relation to an international business or transaction.
- The company will frame its operations in reliable and transparent processes, its resources will be managed with transparency and austerity, and its staff will be ready to collaborate with authorities when required.
- Internal personnel of the Company must maintain confidentiality regarding the information entrusted to them or that they come to know in the exercise of their functions, about the Company or third parties, except when disclosure is legally required.
- In dealing with its various clients, the Company will provide advice regarding each one's particular needs, allowing them access to truthful information that enables them to make their negotiation decisions objectively. Thus, differential treatment and favoritism must be avoided. Discounts or exemptions, or any exceptional remuneration for reasons of friendship or kinship, must not be granted without prior approval from the Board of Directors.
- It is a guideline to act with objectivity, responsibility, and professionalism when evaluating different offers or selecting a provider of a specific good or service.
- Shareholders, directors, employees, and contractors of the Company must have a preventive attitude, identifying C/ST risks and exercising control over the processes under their responsibility, in accordance with the law and organizational policies; they have the duty to communicate and report any weaknesses in controls and all suspicions of incorrect acts, to their superiors or to the Compliance Officer in a timely manner.
- The Company only accepts commercial and labor relations with those who meet the established requirements, in accordance with current regulations, refraining from conducting negotiations and affiliations that do not meet such requirements. In any case, compliance with the stipulated policies and procedures for third-party affiliation must be ensured before carrying out the contracting or negotiation.
- Any conflict of interest arising in the course of the company's ordinary activities must be reported through the designated channel, and in any case, it is prohibited i) to receive cash or gifts from a third party in exchange for information or the provision of a service against the interests of the organization. ii) to have any personal interest, job, or participation in a competing organization, supplier, or current or potential client. iii) to act as an intermediary for the benefit of a third party with whom the company is negotiating. iv) to engage in activities outside the Company that prevent compliance with their responsibilities within the organization or that create a conflict of interest.
- Only remunerations and payment of commissions to employees and contractors will be allowed within the framework of the labor contract or service agreement concluded between them and Grupo Roldan.
- Any gift or offer of a gift received by an employee, contractor, or member of the Grupo Roldán Board must be reported to the Compliance Officer or the Human Resources department, who will make a decision on whether to accept it.
- With prior authorization from the Board of Directors, Grupo Roldan may contribute to political campaigns at the national or local level. 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 trajectory are in line with the company's values.

- Grupo Roldán may only make donations in kind or in cash to third parties, to non-profit entities dedicated to philanthropic activities related to the positive impact Grupo Roldan seeks to generate. The beneficiaries of the donation must align with principles of integrity and transparency, and such donations must be approved by the Board of Directors. Prior to the donation, a Due Diligence process will be conducted on the person or entity to be the beneficiary of the donation in order to verify their suitability and ensure there are no reputational issues related to corrupt behavior. Under no circumstances will donations be made as fronts for bribery, undue favoritism, or other corrupt actions.

- Grupo Roldán will only recognize expenses related to representation in commercial activities, and only when properly supported. All expenses for lodging and tickets must be approved in advance by the Board of Directors.

- Objectivity, responsibility, and professionalism will guide the evaluation and selection of a specific supplier, based on criteria of quality, timeliness, and price. Practices aimed at helping the seller evade their tax and legal responsibilities are prohibited. The interests of the company must always take precedence over personal or commercial interests, and resource management for contracting must be done with transparency, austerity, and efficiency.

- With petty cash resources, purchases cannot be fractioned, checks cannot be exchanged to third parties, loans cannot be made, public services cannot be paid, and fixed assets cannot be purchased. Petty cash amounts will be exclusively used for the payment of the company's own operations, based on a continuous plan of austerity and economy. Loans between petty cash funds are not allowed.

- The PTEE Manual will be reviewed and updated every two years or whenever circumstances warrant it. Reviews should aim to ensure efficient, effective, and timely operation.

- Annually, a Disclosure and Communication Plan will be developed, which will include target audiences and consider not only mechanisms for proper education but also a communication strategy through publications in print or virtual media. Attendance records, dates of activities, and topics discussed will be kept.

## Canales de comunicación

Grupo Roldan has a Code of Ethics line as a confidential and anonymous reporting mechanism for employees, administrators, shareholders, contractors, and individuals linked to them, as well as any person in general, who is aware of any act of Corruption and/or Transnational Bribery. Reports received through this channel will be investigated, and appropriate actions will be taken by the responsible department. Good faith will be presumed in the report, and retaliation against any party making a report is prohibited.

The Grupo Roldan ethics line is available on the website <https://www.gruporoldan.com.co>. You can also submit reports, requests, or comments via email to [oficialcumplimiento@gruporoldan.com.co](mailto:oficialcumplimiento@gruporoldan.com.co).