	<b>MANUAL DE CUMPLIMIENTO PROGRAMA DE TRANSPARENCIA Y ÉTICA EMPRESARIAL</b>					
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## 1. PURPOSE

The Transparency and Business Ethics Program Manual is established in accordance with **chapter Hino de Colombia SAS, Inmobiliaria Inchcape Colombia SAS, BravoAuto SAS, Matrase SAS** (the “Company” or “the Companies”) effectively follow the guidelines and processes intended to avoid and prevent events and conduct related to corruption, bribery , transnational bribery and any other corrupt practice by: (i) its employees, senior managers, directors, shareholders and associates (ii) contractors and (iii) suppliers (hereinafter respectively the “Collaborators” and “Contractors”).

The design and implementation of the Transparency and Business Ethics Program (hereinafter, the “PTEE”), reflects the Company's organizational commitment to avoid the conduct of corruption, bribery and transnational bribery particularly and any other corrupt practice, which was committed directly and immediately in the interest or benefit of the Company. For the same reason, this program is testimony that, in the event that any of the shareholders, administrators, collaborators, contractors, suppliers and in general those people who act in the name, on behalf of and on behalf of the company engage in this conduct , not only contravenes the Company's culture of integrity, but also shows that such events can materialize despite the efforts made by the Company to prevent them.


With the purpose of deterring these behaviors, the Company, through the PTEE, identifies, quantifies and controls the risks inherent to its activity. Likewise, it focuses on the timely detection of these practices and the continuous improvement of the respective processes, thus mitigating the probability of occurrence of the risk of commission of this type of crimes.

Finally, through the design, implementation and supervision of the PTEE, the Company seeks to comply with the management and supervision duties imposed by law.

## 2. SCOPE

The PTEE considers the crime of transnational bribery and any other corrupt practice to strengthen the anti-corruption corporate culture based on the principle of integrity and coherence.

The PTEE is applicable and is directed to shareholders, administrators, collaborators, suppliers and in general those people who act in the name, on behalf of and on behalf of the company during the relationship with interest groups, these being understood as any

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natural person or legal entity with whom the company has a contractual or legal agreement of any kind, commercial, business ties or alliances. Interest groups are clients, Company employees, suppliers, allies, commercial agents, subcontractor companies, distribution channels, among others.

### 3. DEFINITIONS

Below are some definitions of terms that we will use in this document:


- **Senior managers or Administrators:** These are the people designated to manage and direct the Companies, whether they are members of collegiate bodies or individuals considered individually.
- **Shareholders or Associates:** These are those natural or legal persons who have made a contribution in money, work or other valuable monetary assets to the Companies, in exchange for quotas, interest shares, shares or any other form of participation contemplated by the Colombian laws.
- **INSPECTION, SURVEILLANCE AND CONTROL AUTHORITIES (IVC):** Authorities that determine the content of the Transparency and Business Ethics Programs (PTEE), for the obligated subjects under their inspection, following the minimum guidelines contemplated in this decree.
- **Collusion:** Pact agreed upon by two people or organizations in order to harm a third party.
- **Conflict of interest:** It is any situation in which the interests of a collaborator, whatever their nature, interfere or may interfere (even in appearance) with their judgment or objectivity in decision making, thereby affecting the due fulfillment of their duties and responsibilities towards any of the Inchcape Americas companies.
- **Lines of action:** are the minimum policies suggested in the framework of the fight against corruption (recognized internationally and nationally as part of binding instruments, recommendations and good practices).
- **Restrictive lists or binding lists:** These are those lists of persons and entities associated with terrorist organizations that are binding for Colombia under Colombian legislation (article 20 of Law 1121 of 2006) and in accordance with international law, including but not limited to Resolutions 1267. of 1999, 1373 of

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2001, 1718 and 1737 of 2006, 1988 and 1989 of 2011, and 2178 of 2014 of the United Nations Security Council, and all those that succeed, relate and complement it, and any other list binding or not for Colombia (such as the terrorist lists of the United States of America, the European Union list of Terrorist Organizations and the European Union list of Persons Classified as Terrorists). For the purposes of this PTEE, this term includes lists developed by a third party that seek to qualify the level of risk that counterparties may represent, such as, for example but not limited to, the Specially Designated and Blocked Persons List (SDN List). of the Office of Foreign Assets Control (OFAC) of the United States Department of the Treasury, the lists of the United Nations Security Council, Interpol, National Police of Colombia, Attorney General's Office, Comptroller's Office General of the Republic, among others.


- **Lobbying or Lobbying:** Lobbying or lobbying is understood as the exercise through which obligated subjects seek to influence those who make public decisions for the benefit or representation of their interests, directly or through the union to which they are associated.
- **Compliance audit:** It is the systematic, critical and periodic review regarding the proper execution of the PTEE.
- **Complaints channel:** Means enabled by the Company to receive queries and complaints that are enabled 24 hours a day, 7 days a week and are free of charge. The means are: through the website [www.ethicspoint.com](http://www.ethicspoint.com) or by calling the following telephone number: **01800-9-155860 (Colombia)**.
- **Reporting Channel for complaints of transnational bribery to the Superintendency of Companies and acts of corruption to the Transparency Secretariat :** Means enabled by the regulatory and control entities to receive queries and complaints that are enabled 24 hours a day, 7 days a week, by through the following links;
  1. <https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>
  2. <https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>
- **Own Bribery:** Pursuant to Art. 405 of the CP The public servant who receives for himself or another, money or other utility, or accepts a remuneration promise, directly

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or indirectly, to **delay or omit** an act typical of his position, or to execute one contrary to his official duties.


- **Improper Bribery** : Art. 406 of the CP The public servant who accepts for himself or for another, money or other remunerative utility or promise, direct or indirect, for an act that **he must execute** in the performance of his duties. The public servant who receives money or other utility from a person who has an interest in a matter submitted to his knowledge.
- **Bribery for giving or offering** : Art. 407 of the CP Whoever gives or offers money or other utility to a public servant, in the cases provided for in articles 405 and 406 of the CP
- **Corruption** : These are all behaviors aimed at a company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against the administration or public assets or in the commission of conduct such as: bribery for giving and offer, private corruption or transnational bribery.
- **Private corruption** : Within the crime of “Abuse of Trust” Article 250 A. Anyone who directly or through an intermediary person promises, offers or grants to directors, administrators, employees or advisors of a company, association or foundation a gift or any unjustified benefit so that it favors him or a third party, to the detriment of the former .
- **Contractor**: Refers, in the context of an international business or transaction, to any third party, natural or legal person that provides services to any of “the companies” and that has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, attorneys, consultants and persons who are parties to collaboration or shared risk contracts with the Legal Entity.
- **Gift** : Benefit or advantage of any kind, whether patrimonial or not, obtained by the authority or public official in the crime of bribery, for their own benefit or that of a third party. It may be a direct or indirect benefit, but it is of sufficient magnitude to undermine their impartiality in the exercise of their function. (Definition taken from RAE)
- **Due diligence**: It is the process of constant and periodic review and evaluation that the Company must carry out on the legal, accounting and financial aspects related to

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an international business or transaction, the purpose of which is to identify and evaluate the risks of corruption or Transnational bribery that may affect to a Legal Entity, its Subordinated Companies and the Contractors. Regarding the latter, it is also suggested to carry out a verification of their good credit and reputation. In no case will the term “Due Diligence” in this document refer to due diligence procedures used in other risk management systems (for example, money laundering and terrorist financing), the performance of which is governed by regulations. different.

- **Employee:** It is the natural person who undertakes to provide a personal service under direct subordination of the Company or companies or indirectly of any of its related Companies within the Group, in exchange for remuneration.
- **Compliance Manual of the Transparency and Business Ethics Program:** This is the present document in which all the elements of the Companies' PTEE are included, which allows us to identify, detect, prevent and mitigate the risks of Transnational Bribery.
- **Law 1778 or Anti-Bribery Law:** It is Law 1778 of February 2, 2016.
- **Compliance Officer:** This is the natural person designated by the Senior Managers of the Companies to lead and manage the Transparency and Business Ethics Program that includes a Transnational Bribery Risk Management system.
- **Bribery :** Offer, promise, delivery or acceptance of an improper advantage of any security (which may be financial or non-financial in nature), directly or indirectly, and regardless of its location, in violation of applicable law, as an inducement or reward, for a person to act or refrain from acting in relation to the performance of that person's obligations
- **Transnational bribery:** Art 433 CP Anyone who gives, promises or offers to a foreign public servant, for the benefit of the latter or a third party, directly or indirectly, sums of money, any object of pecuniary value or other benefit or utility in exchange for he performs, omits or delays any act related to the exercise of his functions and in relation to an international business or transaction.
- **Subordinated company:** has the scope provided for in article 260 of the Commercial Code.  
A company will be subordinated or controlled when its decision-making power is subject to the will of another person or persons who will be its parent or controlling

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company, either directly, in which case it will be called a subsidiary or with the help of or through the subordinates of the parent company, in which case it will be called subsidiary.

- **Supervised company** : is the company, sole proprietorship and branch of a foreign company, subject to supervision by the Superintendency of Companies, in the terms provided for in article 84 of Law 222 of 1995. SMLMV: current legal monthly minimum wage.
- **Obligated subject**: Legal Entities within the framework of public and private law, which due to their main activity, or due to their corporate purpose, are under inspection, surveillance and control, as established in Law 2195 of 2022, which must structure and implement Transparency and Business Ethics Programs (PTEE).


### 3. LEGAL FRAMEWORK

#### 3.1. Types of Corruption

Corruption in general is the willingness to act dishonestly, abusing the power entrusted by the Company to obtain a benefit or interest by offering gifts, bribes or personal benefits, either directly or indirectly, and unfairly favoring third parties against the interests or in order to obtain benefits for the Company. Corruption not only creates unfair competition between companies, but also limits the path to organizational efficiency and people's integrity.

#### 3.2. Types of corruption

There are two types of corruption, which depend on who obtains the benefit derived from the act of corruption, that is:

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- **Private corruption:** When bribery, corruption or bribery is committed for the benefit of a natural person, whether for themselves or a third party.
- **Corporate corruption:** When bribery, corruption or bribery is committed for the benefit of a company/institution or the “companies”.

To facilitate the understanding of events that can be considered corruption, this Manual classifies corruption into: Conflicts of Interest and Bribery.

### 3.2.1. Interest conflict


Conflicts of interest arise when in the decisions or actions of a direct officer or contractor of the Company, private interest, one's own or a third party's, prevails and not that of the Company. In this way, this person or third party involved would obtain an illegitimate advantage to the detriment of the interests of the Company.

Conflicts of interest are not only limited to direct officials of the Company, but apply to all those people or entities that represent the interests of the Company, among which are: Suppliers, contractors, subcontractors, partners and their employees. . For the Company, conflicts of interest are regulated in 4 documents, namely:

- (i) **Law 734 of 2002:** In accordance with Article 40 of the Single Disciplinary Code (Law 734 of 2002):

*“ Every public servant must declare himself or herself prevented from acting in a matter when he or she has a particular and direct interest in its regulation, management, control or decision, or his or her spouse, partner or permanent partner, or some of his or her relatives within the fourth degree of consanguinity have it. , second by affinity or first civil, or his partner or partners in fact or law. When the general interest, inherent to the public function, conflicts with a particular and direct interest of the public servant, it must be declared impeded.”*

- (ii) **Code of Ethics :** In addition to what is established in the previous documents, for the Code of Ethics there are conflicts of interest that do not depend on the degrees of consanguinity and affinity, such as de facto and de jure companies, which can also configure a conflict of interest, some examples are: family, friends, partners, partners, compadres, among others.

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Conflicts of interest are considered acts of corruption when they are hidden or not revealed. Based on the above, all Company employees must comply with the Conflict of Interest Policy and:

- Not making decisions about the particular situation of the conflict of interest.
- Declare yourself disabled.
- Report the potential conflict of interest in the established format, directly to People Management or through your immediate superior. The Americas Declaration of Conflict of Interest policy must be complied with, which establishes the guidelines and criteria to identify and regulate those interests that may compromise objectivity in the actions of company collaborators in order to establish the procedure for the declaration of said interests. situations, their authorization and/or the implementation of controls in such a way as not to affect the interests of the company in each of its markets.
- If you are an employee's immediate superior and a conflict of interest is reported to you, you must immediately inform People Management, Legal & Regulatory Compliance Manager and Compliance Officer.

### **3.2.2. Bribery and transnational bribery**

A bribe can be an offer, payment, promise of future delivery or request for anything of value such as: money, gifts, payment authorizations, information, employment, scholarships, discounts, cancellation or payment of debts, entertainment, expenses travel, insurance, taxes or payments in general, improperly or inappropriately in favor of a third party as an incentive or reward, to act or not act in relation to the performance of that person's obligations.


It is possible to find yourself immersed in a bribery situation when you request or accept a proposal to improperly benefit a national or foreign public servant (bribery by giving or offering) or a foreign one, in exchange for an immediate or future benefit.

An event of private corruption is considered to be a bribe that is requested or accepted by direct officials of the Company or any person or entity that represents it, such as: Suppliers, contractors, subcontractors, partners and their employees.

The following may be considered bribe payments, but are not limited to:

- Money, securities or securities.
- Political contributions in cash or in kind.



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- Donations to charitable institutions or public benefits in cash or in kind.
- Payment or reimbursement of travel expenses.
- Job offer.
- Discounts.
- Payment of public or private services.
- Partial payments, cancellation or forgiveness of debts.
- Services in kind (painting, electricity or consulting).
- Gifts.
- Commissions and/or discounts.
- Scholarships.
- Entertainment (e.g. meals, tickets to events and shows, etc.).
- Improvements to real or personal property owned by the government official or his or her family members.
- Payment for personal and/or professional services for the benefit of an employee or their family members.
- Telephones/Cell Phone Plans.

Some gifts, presents and/or hospitality may be considered bribes depending on the context. If you are faced with a situation where you need to determine whether it is appropriate or inappropriate to receive a gift, present, or attention, ask yourself the following questions:

- Is the intention to show kindness or is it done to influence a decision?
- Could the gift constitute an obligation for you with the third party?
- Would you be embarrassed if your co-workers found out that you received the gift?
- If you see that a colleague of yours is offered the same gift, how would you view it?
- Would you offer these types of gifts without expecting anything in return?

The answer to the previous questions will guide you about the particular situation. Offers, courtesies or promises in favor of public servants are prohibited, as is accepting or receiving them if they come from a public servant. The collaborator must reject the conduct forcefully, and must inform the area in charge within the Company. through the consultation and complaint channels.

The Inchcape Americas Gifts and Hospitality policy should also be taken into account, which defines the rules under which the Inchcape Americas markets consider giving or receiving gifts and entertainment to third parties acceptable, and to clarify the approval process based on limits. of value. This policy applies to all Inchcape companies, their

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subsidiaries and joint ventures controlled by Inchcape PLC, its directors, managers and employees.

### 3.3. Extortion

Economic extortion is understood as any act of bending the will of another person through force and/or intimidation, in order to obtain a benefit from the Company, for oneself or for a third party. In this sense, the Company rejects any threat or extortionate act, which generates criminal sanctions regulated in law 599 of 2000, Colombian Penal Code.

### 3.4. Applicable regulation

Corruption is regulated through national and international laws. The main Colombian regulation on the matter is the Anti-Corruption Statute (Law 1474 of 2011) and other complementary decrees.

### 3.5. Actions that constitute acts of corruption

#### 3.5.1. In hiring


One of the processes most impacted by corruption is contracting. The following are the main examples of inappropriate typologies for this process:

#### (i) In the elaboration:

- to. Addressing the contract based on the technical specifications.
- b. Manipulate the information or conditions of the purchase/contracting need so that it is awarded to one or several third parties in particular.
- c. Purchases or contracting of services for values that do not adjust to real market values.
- d. Filter or manipulate sensitive technical information for the benefit of a third party.

#### (ii) In the selection of the contractor:

- to. Addressing the type of contractor selection process .
- b. Address of the contractor to be selected .

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- c. Influence the bid evaluation process or adjust the results to favor one of the participants.
- d. Selection of suppliers by direct contracting without sufficient justification .
- and. Manipulate the type of selection process .
- F. Fractionation of contracts .
- g. Award contracts in exchange for personal favors or benefits .
- h. Filter or manipulate sensitive technical information for your own benefit or that of a third party.

**(iii) In the execution of the contract :**


- to. Lack of control over changes in specific activities during the execution of the contract or project that is the subject of the contract.
- b. Request or receive participation, profit or bribe from the contractor .
- c. Filter or manipulate sensitive technical information for your own benefit or that of a third party .
- d. Manipulate progress reports on contracts or projects to expedite a payment.
- and. Influencing the conclusions of third parties or contract supervisors by hiding or manipulating relevant information of the contract or project.
- F. Receive or request gifts or perks from contractors or suppliers .
- g. Payment for goods or services that have not been received or do not comply with the technical specifications agreed in the contract.

**3.5.2. Facilitation payments**

They are payments that are made to ensure or accelerate procedures before government officials of a legal and routine nature. Such acts are prohibited by the Company, even if they are minor. These payments can be:

- (i) Payments to expedite or make viable the obtaining of an operating or environmental license.
- (ii) Influence a judicial resolution.
- (iii) Influencing a customs agent to issue permits or deliver goods detained at customs.
- (iv) Avoid a tax audit.

**3.5.3. Political contributions**

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Political contributions include any contribution, in cash or in kind, made for the purpose of supporting a political cause. In-kind contributions may include gifts of goods or services, advertising or promotional activities that support a political party, the purchase of tickets to fundraising events, and contributions to research organizations linked to a political party.

The Inchcape Group has an Americas Donations Policy that aims to guarantee that such activities are transparent, consistent with the Code of Conduct and includes the prohibition of cash contributions, any donation or collaboration.


intended to finance political parties or campaigns, or support political activities of any kind, directly or indirectly, unless expressly authorized in writing by the regional general manager. Nor can donations have as direct or indirect beneficiaries public employees who intervene in processes of the authority in which the company has an interest.

No direct or indirect contributions should be made to political parties, organizations or individuals involved in politics, in exchange for obtaining advantages in transactions of a commercial nature. Among the payments considered political contributions are:

- (i) Authorize and pay political contributions in favor of a political candidate or current member of the government in exchange for a future benefit.
- (ii) Authorize the hiring of a company chaired by a government official or his or her family members.
- (iii) Authorize and grant employment to a government official or his or her family members in exchange for obtaining some benefit in favor of the Company.
- (iv) Authorize and pay donations in money or in kind to sponsor the launch of a book, study carried out by a government official or activity that could increase his or her professional reputation as an official or political candidate.
- (v) Authorize and pay for the improvement of a land or easement that adjoins a property owned by a government official or one of his or her family members. In cases of construction or improvements required to make the Company's operation or projects viable, the reasons why it is necessary to carry out this activity must be justified.
- (vi) Authorizing and paying a commission or higher value in a commercial sales transaction with the intent to influence or corrupt a government official.

#### **3.5.4. Diversion of money from social investment activities and/or sponsorships**

The Company must constantly monitor the final destination of the resources to guarantee that the social investment made by the Company complies with its social responsibility and/or sponsorships are not used as a subterfuge to bribe or commit acts of corruption.

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The fact that these improper payments or benefits are made through a third party does not exonerate the Company from any liability.

### **3.5.5. Other types of corruption**

Other corruption schemes are listed below:

- Request or receive any type of bribe.
- Failure to timely report a conflict of interest.
- Filter or manipulate any type of secret or restricted information.
- Abuse your position as an employee of the Company to obtain any type of benefit for yourself or a third party.

## **4. TRANSPARENCY AND BUSINESS ETHICS PROGRAM**


The PTEE establishes an organizational structure, resources, policies, roles and their responsibilities, processes and procedures, which are intended to prevent, detect and correct situations that have the potential to become a violation of the Anti-Bribery Law.

The responsibility for the implementation and maintenance of the PTEE falls on the highest Social Body of the Company, be it the Board of Directors or the Assembly of Shareholders as appropriate, depending on what its statutes indicate, the General Manager of the Company (hereinafter the “ General Manager” and his position, the “General Management”) and the Compliance Officer of the Company's PTEE (hereinafter, the “OC-PTEE”) and/or Compliance Officer.

As established in the Law, the PTEE must consider at least the following elements:

- (i) Commitment of Senior Managers to the prevention of Transnational Bribery .
- (ii) Assessment of risks related to Transnational Bribery .
- (iii) Compliance Officer .
- (iv) Due Diligence .
- (v) Channel for queries and complaints.
- (vi) Disclosure of Compliance Policies and Business Ethics Program I.
- (vii) Communication channels.

### **4.1 Risk Identification**

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Risks will be identified and updated taking into account the classification of risk factors, which are determined according to the identification of the root cause of the identified risk, in accordance with the factors defined in the classification of risk factors.

#### 4.1.1 Classification of risk factors

- a. Country: The Company bases the analysis of this factor on the corruption perception indexes published by Transparency International (<http://www.transparency.org>); and on the lists of countries under international sanctions of the United States, non-cooperating countries and countries classified as risk countries.


This taking into account the publication Corruption Perceptions Index of Transparency International, <https://www.transparency.org/en/cpi/2023>. The Company will adopt additional monitoring measures related to the operations carried out in these countries, following up on the activation of related alerts.

- b. Economic Sector: The Inchcape Colombia group bases its analysis on the OECD report: “Foreign Bribery Report: An analysis of the crime of bribery of foreign public officials” 2. News in the press 3. Reports from government agencies.

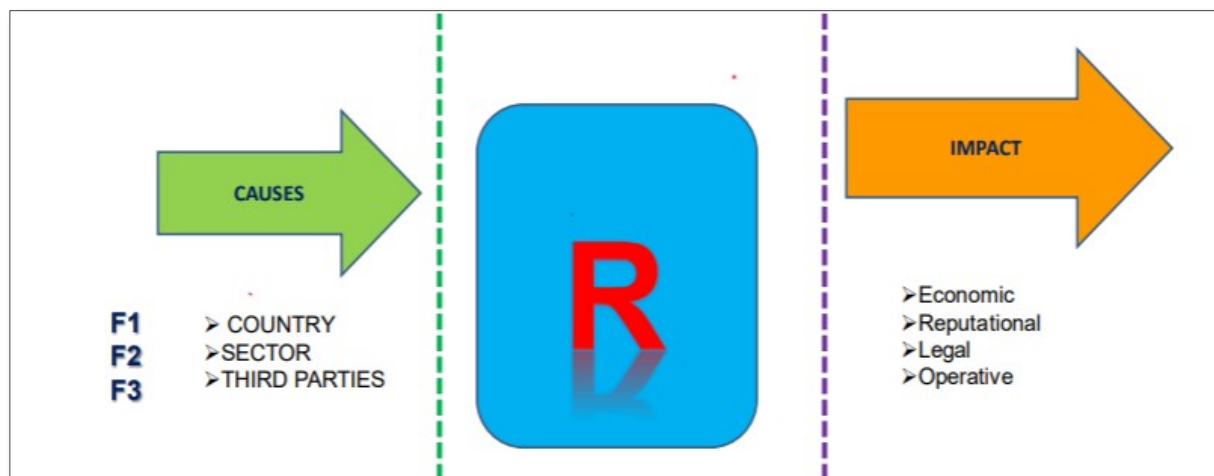
The Company will adopt additional monitoring measures related to the operations carried out in these countries, following up on the activation of related alerts.

- c. Third parties: In the development of its activity, it is required to hire third parties to support the development of the operating model, on which the policies and procedures described in this program will be applied.
- d. Type of Contracting: The Company within the framework of the nature of its operating model, participates in national and international bidding processes.

Risk control of the group companies will establish a barrier of controls in order to prevent and detect C/ST risks, as well as to mitigate the impacts of the risks.

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Annual monitoring of compliance and effectiveness of the control will be carried out by the Compliance Officer, without prejudice to the audit tests applied at any time by the Company's control bodies, whether Internal Audit or the Statutory Auditor's Office.


## 4.2. Control environment

The effectiveness of the PTEE depends strongly, among other factors, on the existence of a control environment within the Company. Among the fundamental elements that lead to the existence of a solid control environment within the Company, the following stand out, without implying limitation:

### 4.2.1. Legal instruments

A manifestation of the control environment are the legal and labor instruments that the Company develops to execute the PTEE in its relationship with Collaborators and third parties, formally informing them of the obligations they must comply with in accordance with it. This includes, but is not limited to:

- (i) Inclusion in this PTEE Compliance Manual of employment contracts with all Collaborators through others and adjustment to the employment, learning, internship and temporary contract model.
- (ii) Inclusion of clause(s) relating to compliance with the Law in contracts with contractors who have a higher degree of exposure to the risk of corruption, bribery and Transnational Bribery, which must include:

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- The express statement of the contractor in the sense that he has been informed by the company regarding his obligation to comply with the regulations related to the prevention of corruption, bribery and when transnational bribery applies and that he is aware of the company's PTEE, as well as as the consequences of violating it.
- The inclusion of clauses that allow the unilateral and immediate termination of the contract by the Inchcape Group Companies, when an employee, administrator and Contractor engages in conduct related to transnational bribery.
- The possibility that the Company can carry out, with the consent of the contractor, due diligence procedures aimed at determining the way in which the latter complies with the obligations to prevent transnational bribery.

#### 4.2.2. Prevention activities

The objective of these activities is to prevent violations of the PTEE and its related policies and procedures. These activities are:


##### 4.2.2.1. Training and Communications

For effective implementation of the PTEE, it is essential that all Collaborators know the scope of the Law, as well as the content and scope of the PTEE, its controls and its procedures.

In order to ensure that all Collaborators are duly informed, in addition to the provisions incorporated in the Code of Conduct or the Compliance Officers of the PTEE together with People Management, where applicable, they will ensure the following:

- (i) The construction, formalization and implementation of a mandatory annual training plan, in person or via remote education through audiovisual means such as: E-learning, intranet, videos, gamification or other non-face-to-face mechanisms. Said training must be for all workers once the PTEE is implemented and in the following years it must be carried out annually at least for the Company's leaders so that they carry out the proper socialization to their team.
- (ii) The inclusion of subjects related to the PTEE in the induction programs for new Collaborators. People Management must maintain records of those attending the training, duly signed by the participants if it is in person and/or proof of registration if it is via E-learning, intranet, videos, gamification or other non-face-to-face mechanisms.



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- (iii) The design and implementation of a communication strategy to disseminate the PTEE, which is addressed through the training of the PTEE and the communications plan of the code of conduct .
- (iv) The dissemination and training of the Speak Up complaints system and its essential characteristics (Complaints Procedure), with special emphasis on the guarantee of anonymity, confidentiality and non-retaliation.

Extend to contractors, for which the company may promote training on the prevention of corruption, bribery and Transnational Bribery, to the relevant employees of the aforementioned Contractors or by sending communications for this same purpose.

#### **4.2.2.2. Due diligence**


Due diligence corresponds to all those acts that, before, during and after the identification of the risk, must be carried out by all the collaborators of the Inchcape group companies in Colombia that allow the identification and control of the risks that arise within the companies. group companies; being a fundamental part in the detection and prevention of acts of corruption and transnational bribery, an act that corresponds to the responsibility of each and every one of the collaborators of the Inchcape group companies in Colombia in order to alert the compliance officer and/or communicate through the reporting channels provided in this policy any act that is presumed or is certain to represent a risk of corruption and/or transnational bribery .

The Inchcape Colombia Group understands that it is a priority that its transparency and business ethics program – PTEE – be continually reviewed to keep it updated with the development and risks of its businesses. The various Due Diligence functions can be performed by different Company collaborators, according to our internal procedures.

to. Identification and evaluation of risks of Transnational Bribery in our businesses: In particular, it includes the adequate review of the specific qualities of each contractor, its reputation, relationships with third parties, including, in particular, those with foreign public servants of any hierarchy. .

**b.** The Compliance Officer will be informed of any issue that may be suspicious or illegal. In addition, the operation of said contractors will be closely monitored by him and the business area that hired him.

Risk management may require additional evaluation and mitigation procedures, in the event that suspicious or unforeseen events or operations are identified in our policies, which, in these cases, will be updated.

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The Internal Audit of the Inchcape Colombia Group or Inchcape global, as well as the audits required by Colombian laws, will also be sources of information for these PTEE update works .

#### 4.2.2.3. Risk management

Risk management of the PTEE is the responsibility of the compliance officers of this pillar and will be carried out under the guidelines of the risk management procedure, complying with the stages described there. Due diligence considers:

Periodic and constant review and evaluation of legal, accounting or financial aspects, which is carried out through legal monitoring of legal management, and the audit of financial resources in accordance with the Corruption Risks or Transnational Bribery Risks to which find exposed.


- Verification of the good reputation of Contractors, which is the function of Business Managers or Brand Managers and when required, with the support of Compliance Officers.
- The analysis of the information includes the verification of contracts and transactions carried out by businesses for payments in cash or virtual assets, however, we state that the INCHCAPE COLOMBIA GROUP does not have transactions with Virtual Assets or virtual asset platforms. .
- Identification and verification of possible relationships generated with Politically Exposed Persons by the business. In any case, to carry out adequate C/ST risk management, the protocol for politically exposed persons has been implemented, which must be complied with.
- The due diligence carried out on counterparties for the prevention of C/ST is the responsibility of all employees of the Inchcape Colombia Group, which aims to identify possible risks of C/ST and other improper conduct, which is why the following must be considered:

The due diligence carried out on counterparties for the prevention of C/ST is the responsibility of all employees of the Inchcape Colombia Group, which aims to identify possible risks of C/ST and other improper conduct, which is why the following must be considered:

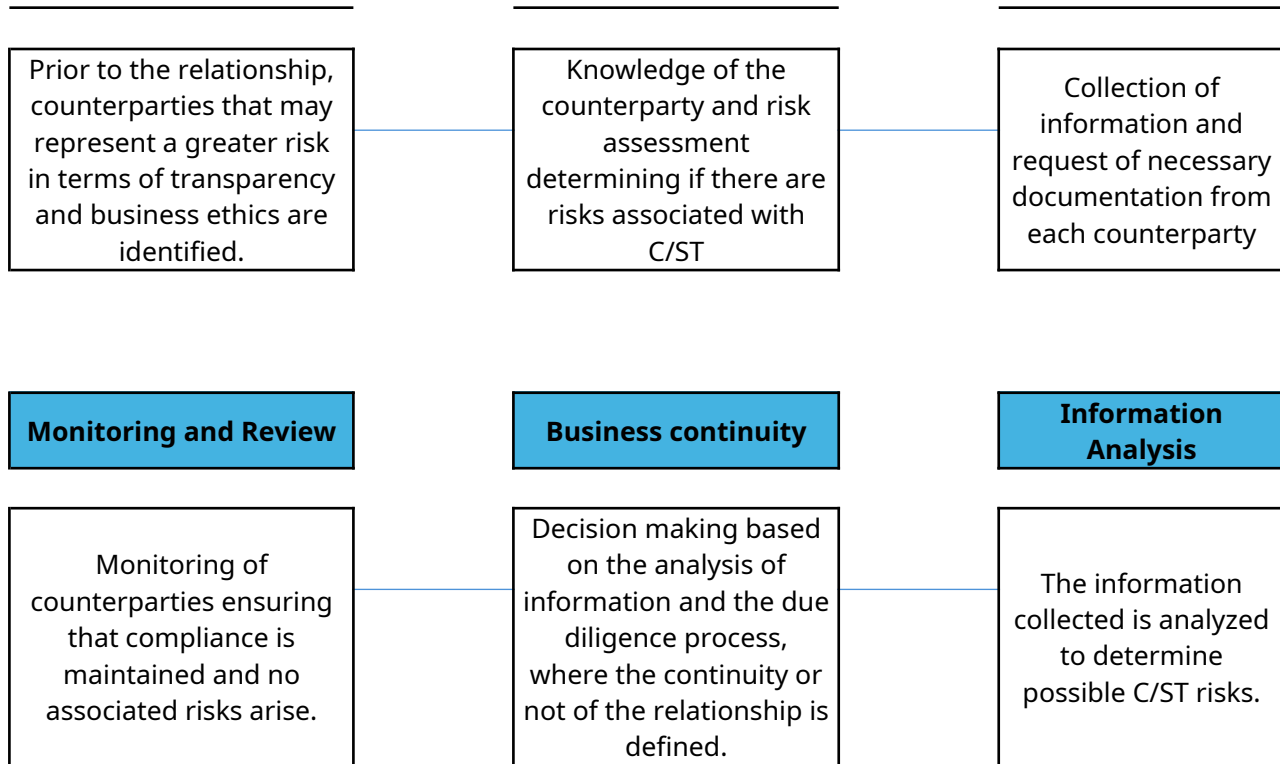
**Counterparty identification**

**Risk Assessment**


**Information Request**

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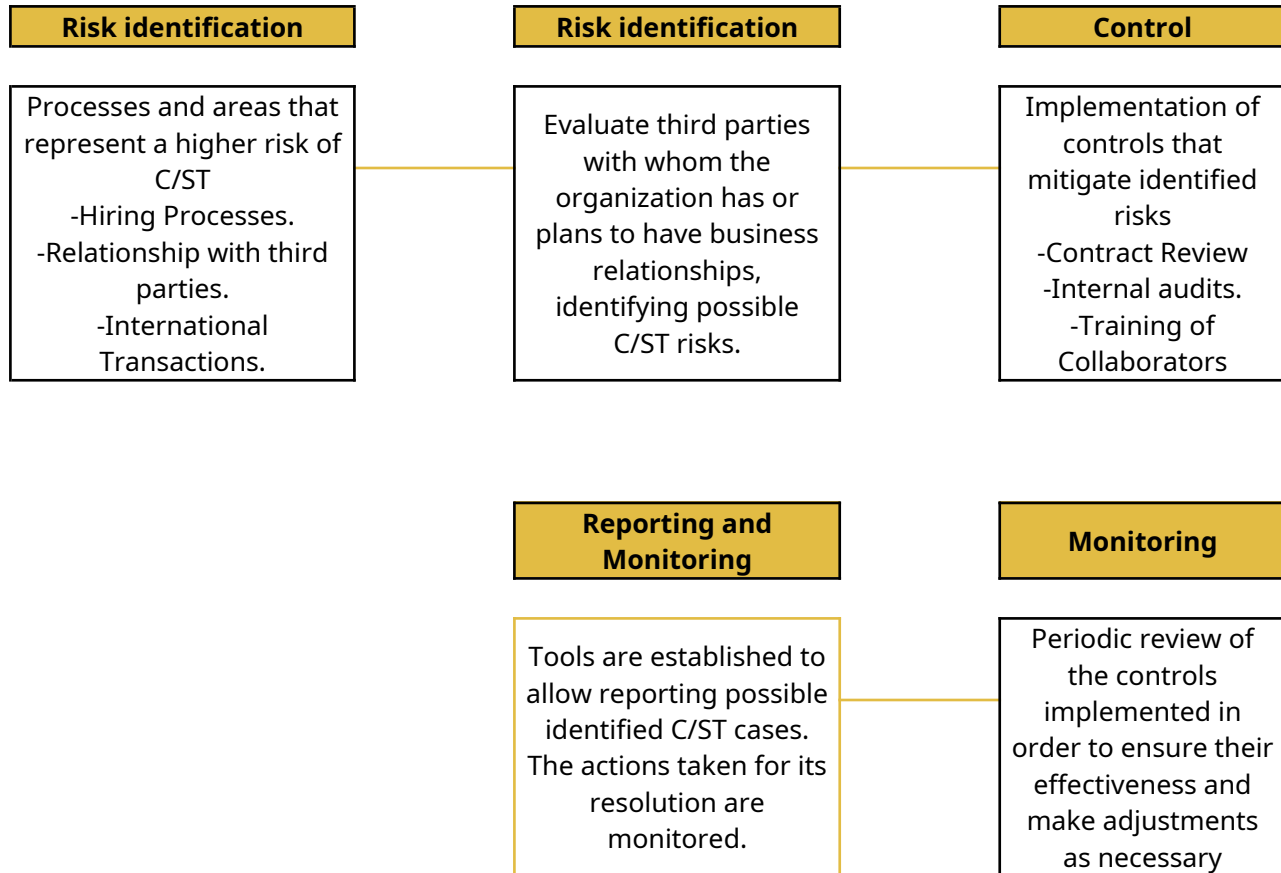
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Due diligence should be carried out in the same way within the organization, which will allow possible cases of C/ST to be identified. The responsibility applies to all collaborators, as well as any third party who may report or may be involved in possible C/ST cases, where you must consider:

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Risk management and evaluation includes a procedure (CI-PR-02) that aims to establish and implement a methodology that allows the identification, analysis, evaluation and treatment of current and potential risks and threats in the processes of the Inchcape Group.

### 4.2.3. Detection activities

The objective of detection activities is to promptly discover cases of non-compliance or violations of PTEE policies and procedures, as well as indications of conduct of the Law.

#### 4.2.3.1. Financial resource audits

The company annually identifies the administration and audit procedures of financial resources that prevent their use in the commission of transnational bribery and any other corrupt practice.

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**The internal and external audit** must coordinate periodic reviews of the financial resource management procedures and, together with other managements that may be involved, must develop action plans to overcome any gaps that may be detected.

The results of these audits must be incorporated by the Compliance Officers of the PTEE in all the reports that it must make to the General Manager and Board of Directors, Board of Directors, shareholders' assembly and to the bodies that it determines.

#### **4.2.3.2 PTEE audits**

Compliance Officers must ensure the incorporation of periodic audit plans into reviews of the processes related to the PTEE and its operation.


#### **4.2.3.3. Complaint channel**

The internal audit area will manage the provision and operational maintenance of the Speak Up for the reception of queries and complaints, through which any person, whether a collaborator or not, may channel complaints for violations of the PTEE rules and/or the Law, confidentially, if desired, anonymous and with the guarantee of No Retaliation for your complaint. In any case, situations that relate acts or crimes related to the PTEE will be known to the Compliance Officer.

*The queries and complaints channel " can receive personalized or anonymous complaints, related to activities that violate the provisions of the law in question and its subsequent modifications, as well as any matter related to regulatory non-compliance, internal control and financial statements, non-compliance of the Code of Conduct, the Internal Regulations or other situations that require the attention of the Compliance Officers of the PTEE and the Administration or the Board of Directors or Assembly of Shareholders ".*

As a fundamental element of the PTEE, it is the duty of workers to consult about all those situations that raise doubts regarding or regarding the PTEE and in general, any situation that represents a risk in terms of corruption, bribery and transnational bribery, which they must report to the Compliance Officer designated to the PTEE to take the appropriate measures in response to cases that arise.

The Program contemplates the design of a system to make complaints that they consider necessary within the framework of the PTEE (SPEAK UP), through which workers, clients, suppliers and contractors will be able to formulate all their queries on this matter.

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- The Whistleblowing Channel is a system run by the Inchcape group in which the report can be made at the following link:  
<https://secure.ethicspoint.eu/domain/media/en/gui/104822/index.html>
- Reports related to Transnational Bribery can be made through the following link:  
<https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>
- Complaints related to acts of corruption can be made through the following link:  
<https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

#### **4.2.4. Response activities**

The objective of these activities is to manage the consequences of non-compliance with the PTEE, its policies and procedures related to the commission of any of the behaviors regulated by the local PTEE Law. Response activities may therefore be aimed at preventing a violation or non-compliance from occurring, on the one hand, and sanctioning the violator, on the other. Among the response activities it is possible to consider action plans and disciplinary or corrective measures .


##### **4.2.4.1. Registry of complaints and sanctions**

Without prejudice to the records kept by the Internal Audit, in this regard, the PTEE Compliance Officer must keep his own record of the complaints received related to the Law, its form of termination and the sanction applied, if any.

#### **4.2.5. PTEE monitoring**

The Compliance Officer must define a monitoring mechanism for the different aspects of the PTEE, which may be carried out directly or through external auditors, and also agree on aspects to be reviewed by Internal Audit and/or Internal Control in its annual plan, which will communicate to senior management, the shareholders meeting or the Board of Directors, as appropriate. Audits of the administration of financial resources should be part of this plan.

The action plans resulting from the audits must be defined by the PTEE Compliance Officer in conjunction with the managements involved.

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## **5. Guidelines for proactive behavior to prevent acts of corruption and transnational bribery**


### **5.1. Related to donations**

INCHCAPE group companies contribute to charitable organizations and other non-profit organizations, as part of our corporate social responsibility policy and our corporate citizenship activities.

The Company is under the obligation to comply with the Code of Conduct and the Inchape Américas Donations Policy, which establishes the procedures applicable to this point.

Notwithstanding the above, this program includes a summary of the general rules applicable to donations:

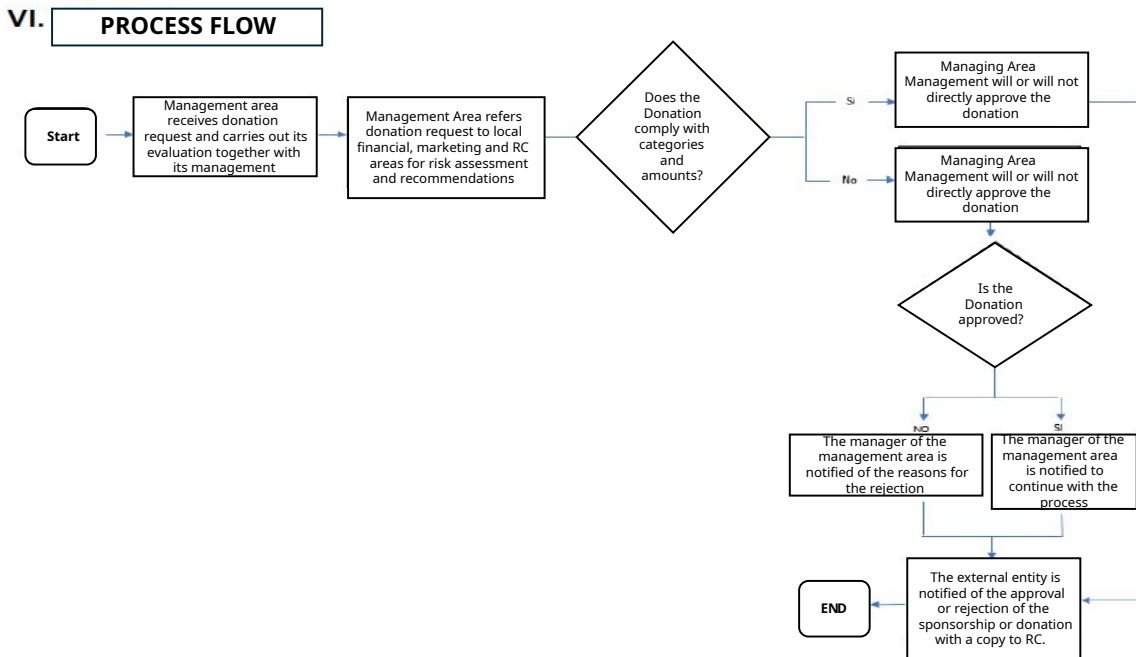
- The purpose and reputation of the beneficiaries must not expose any of the Inchcape Americas companies on legal, reputational, financial, ethical or criminal levels.
- Any type of contribution in favor of a natural or legal person, entity or organization that carries out or promotes activities contrary to the laws, fundamental rights and constitutional norms is prohibited, especially bribery of national or foreign public employees, money laundering. and financing of terrorism in any of its forms.
- Beneficiaries must guarantee that the use of the contributions meets the declared objectives of each project, ensuring that their use is not and cannot potentially appear to be an attempt to influence the actions or decisions of authorities or other third parties. To this end, due diligence processes will be carried out on potential beneficiaries (for those countries where they have a know-your-customer, supplier or collaborator platform) and proof of the execution of sponsorships or donations will be required.
- Contributions of cash are prohibited. Nor any donation or collaboration intended to finance political parties or campaigns, or support political activities of any kind, directly or indirectly, unless expressly authorized in writing by the regional general manager. Nor can donations have as direct or indirect beneficiaries public

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employees who intervene in processes of the authority in which the Company has an interest.

Procedure:




## 5.2. Related to conflict of interest

Although being in a conflict of interest is not an act of fraud, corruption or transnational bribery, the Company's collaborators must comply with the policies and procedures to promptly declare themselves in a conflict of interest and in this way avoid business and commercial alliances, operations of purchases and acquisitions that do not comply with the principle of transparency of Corporate Governance.

For this purpose, each person responsible for linking suppliers will be given a “Declaration of Interest Form”, which is part of the Americas Policy Declaration of Conflict of Interest.



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1. The Company is under the obligation to comply with the Code of Conduct and the Americas Declaration of Conflict of Interest Policy, which establishes the procedures applicable to this point.
2. The situations indicated below, among others, suggest that the judgment or objectivity of the Collaborator will not be impartial, so they must be declared:
  - a. Existence of a relationship (consanguinity or affinity) between the collaborator of the Inchcape Colombia Group and his counterpart in the operation in which he participates.
  - b. Existence of a property link between the Inchcape Colombia Group collaborator and his counterpart in the operation in which he participates.
  - c. Existence of a close friendship between the Inchcape Colombia Group collaborator and his counterpart in the operation in which he participates.
  - d. Existence of an employment relationship outside the Company between a collaborator of the Inchcape Colombia Group and his counterpart in the operation in which he participates.
  - e. Collaborators must declare, in accordance with the “Declaration of Interest Form”, which is part of the Americas Declaration of Conflict of Interest Policy, their interests at the time of joining the Company and, subsequently, update said information at least once. per year or each time it is necessary to intervene in an operation of one of the Inchcape Américas companies in which a conflict of interest exists or may exist.

### **5.3. Relating to gifts and hospitality**

The Inchcape Colombia Group understands that, although gifts may be a legal and usual business practice, they can also become tools to improperly influence a business decision. For this reason, our internal policies contain clear recommendations on this point.

The Company is under the obligation to comply with the Code of Conduct and the Inchcape Americas Gifts and Hospitality Policy, which establish the procedures applicable to this point. In any case, the offer or acceptance of gifts or entertainment must strictly comply with the related compliance policies. Notwithstanding the above, this program includes a summary of the general rules regarding the delivery of gifts to third parties:

When we offer, give or receive a gift or entertainment, we must be guided by the following steps:

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### 1. Offer and delivery:

- The value of the gift or entertainment must be reasonably appropriate to the recipient's position and circumstances. It must not create the impression of bad faith or dishonesty, and must not be understood as a bribe on the part of either the recipient or a third party.
- The value of the gift or entertainment must not be excessive or disproportionate in the business context in which it is given.
- Gifts or entertainment must not be given or offered to a government official that could influence a business decision or an active competitive process in which any Inchcape Americas company is involved, even if local law permits.
- The value of the gift or entertainment must be within the monetary limits set forth herein.
- The frequency of giving gifts or entertainment should not give the impression of dishonesty.

### 2. Reception:

Employees of the InchcapeColombia Group cannot receive gifts or entertainment, including favors, goods, tips, money and services that:


- They could create the impression of obligation.
- They could influence, or be perceived to influence, business decisions.
- They could create, or appear to have created, a conflict between the interests of the employee and the interests of Inchcape Americas.

Additionally, when we receive promotional benefits, we have to ensure that:

- Do not make purchasing decisions based on the receipt of a gift or entertainment.
- Do not make purchasing decisions that would be for the personal benefit of the gift or entertainment provider.

### Not acceptable:

- All types of cash gifts are prohibited, no matter the amount.

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- Extravagant or excessive gifts or entertainment.
- Travel expenses that do not have a clear business purpose.
- Gifts or entertainment to or through spouses, family members or other individuals not associated with the business.
- That a collaborator receives a gift at his or her home or from a family member.


## **6. ROLES AND RESPONSIBILITIES**

### **6.1. OC-PTEE**

The Board of Directors or Shareholders' Assembly, as appropriate, together with the company's management, will design, implement and supervise the PTEE. To this end, the Compliance Officer will have direct access to the Board of Directors or Shareholders' Assembly, as appropriate, as well as to the General Manager for the purposes of reporting on the measures and plans implemented and reporting on their management.

Additionally, on an annual basis, the Compliance Officer must have a budget for the PTEE, which will allow him to have sufficient material means to fulfill his functions. Its functions, powers and obligations will consist, fundamentally, of:


- (i) Ensure the effective implementation of the PTEE, its adaptation and updating, together with the Board of Directors or Assembly of Shareholders, as appropriate, and the General Manager.
- (ii) Require the Board of Directors or Assembly of Shareholders, as appropriate, and the General Manager the means, resources and powers necessary to fulfill their functions.
- (iii) Suggest developing and implementing to the management responsible or owner of the process, those policies, procedures and/or control activities that it deems necessary to complement the PTEE.
- (iv) Report at least annually or when circumstances warrant it to the Board of Directors or Shareholders' Assembly, as appropriate, and to the General Manager and his team biannually, through reports that must include situations to be reported, conclusions and action plans., with respect to, at least, prevention, detection, response, supervision and updating activities of the PTEE, as established therein.
- (v) Request from the corresponding areas the records or evidence of compliance and execution of the controls under their responsibility, as well as identify gaps and coordinate action plans with them to overcome them.
- (vi) Review annually or when circumstances warrant, the company's activities or processes in which the risks of committing Crimes are generated or increased.

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- (vii) Follow up on recommendations or action plans that arise in its management or in internal or external Audits.
- (viii) Execute the controls under your responsibility and document and safeguard the evidence related to them.
- (ix) Be aware of the complaints received by the Compliance Officer when Internal Audit informs him of cases of violation of the PTEE within the company, as well as the report of findings and the measures adopted in this regard.
- (x) Propose to the Board of Directors or Shareholders' Assembly, as appropriate, updates to the PTEE when new conduct is incorporated into the Law or when circumstances require it.
- (xi) Keep the PTEE Risk Matrix updated, relating country and economic risk factors.
- (xii) Design and implement, together with the People area, a training and communications program for compliance with the PTEE, aimed at collaborators.
- (xiii) Ensure that the information related to the PTEE that is publicly accessible to collaborators is updated and that the complaints channel is operational and guarantees confidentiality, anonymity if requested by the complainant and no retaliation after making complaints.
- (xiv) Advise and resolve queries from collaborators or areas related to any aspect related to risk prevention.
- (xv) Manage the carrying out of surveys to collaborators, employees and contractors, in order to verify the effectiveness of the Business Ethics Program.
- (xvi) Make the corresponding modifications and/or updates to the manual and/or Compliance Policies of the PTEE, each time there are changes in the activity that may represent new risks and modify the measurement of C/ST Risks. This review must be carried out at least every two (2) years.

### 6.1.1. Means, powers and attributions

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The means and powers of the Compliance Officers to carry out their tasks will be the following:

- (i) Autonomy with respect to other Managements for the purposes of accessing and reporting directly to the Board of Directors or Assembly of Shareholders, as appropriate, and to the General Manager for the purpose of reporting their findings and accounting for their management.
- (ii) Budgetary resources established in its own annual budget and sufficient to carry out compliance reviews of the PTEE and carry out the audits and improvements that are necessary.
- (iii) Necessary and adequate physical infrastructure to correctly carry out its work and maintain the confidentiality of its findings within the Regulatory Compliance department.
- (iv) Necessary and sufficient technological infrastructure to carry out its tasks, which must guarantee a high level of physical and logical security of the network in which it operates in order to protect the confidentiality of the information.
- (v) Trained, competent and experienced human resources for the proper fulfillment of their functions and obligations.

## 6.2. Other relevant and essential roles of the PTEE

With the aim of providing everything necessary to the PTEE in prevention, detection, response, supervision and updating activities, the levels, areas and positions indicated below will also participate in the implementation and continuous improvement of the PTEE, with the responsibilities and activities that are indicated for each case:

- (i) **Board of Directors or General Assembly of Shareholders as appropriate:**
  - a. Assume a commitment aimed at preventing Transnational Bribery, as well as any other corrupt practices, so that Companies can carry out their businesses in an ethical, transparent and honest manner.
  - b. Appoint and/or revoke the OC-PTEE from his position.
  - c. Provide the necessary means and resources for the PTEE COMPLIANCE OFFICER to fulfill his or her duties.
  - d. Approve the PTEE Compliance Manual.
  - e. Ensure the correct implementation and effective operation of the PTEE.
  - f. Receive the management report and accountability of the PTEE at least annually.

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- g. Inform the Compliance Officers (PTEE COMPLIANCE OFFICERS) of any observed situation that is related to the materialization of risks or aspects that are considered relevant in this matter.

**(ii) General manager:**

- to. Ensure the effective implementation of the PTEE and its permanent adaptation and updating, together with the Board of Directors or Assembly of Shareholders, as appropriate, and the Compliance Officers of the PTEE.
- b. Support the management of the PTEE Compliance Officers by ensuring that they have unrestricted access to the information and people necessary for the development of prevention, detection, response, monitoring and continuous improvement activities of the PTEE.
- c. Inform the PTEE Compliance Officers of any observed situation that is related to possible non-compliance with the PTEE or the Law.
- d. Contribute to the dissemination of the PTEE by generating and participating in communication, training and awareness actions, in order to make its contents your own and establish a culture of compliance and integrity that starts from the top leader of the Company.
- e. Dictate specific protocols, rules and procedures that allow people involved in risky activities or processes to schedule and execute their tasks or tasks in a way that prevents the commission of conduct contrary to the Law.
- f. Instruct the obligation to participate in training related to the PTEE.

**(iii) Management of administration and finance**

- a. Propose, with the collaboration of the PTEE Compliance Officers, to the Board of Directors or Assembly of Shareholders, as appropriate, the guidelines for policies, procedures or protocols related to the administration of financial resources with the purpose of preventing their use in the commission of conduct contrary to the law.
- b. Develop, together with the Compliance Officers of the PTEE, a system of controls associated with financial resources that has the capacity to prevent their use in crimes.
- c. Keep records of all donations made by the Company and inform the PTEE Compliance Officers about it with the periodicity established in the Company's Donation Policy.

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- d. Guarantee compliance with the Americas Donations Policy in order to guarantee that said activities are transparent and consistent with the Code of Conduct. The donations that the Inchcape Group can provide must be oriented towards its responsible business strategy and investment and social sustainability criteria, positively impacting people and communities in order to improve their quality of life and actively participate in local and global development. They can only be aimed at some of the following areas of action: Research and Development, Education, Culture, Community Equipment, Environment, Social Welfare, Health, Art, Sports. Consequently, it is of fundamental importance to adopt adequate and sufficient control measures to prevent, in the course of its operations, Inchcape from being used as an instrument of concealment, money laundering, corruption, or the use of any form of money or other derivative asset. of illicit or criminal activities.
- e. Execute the controls that are your responsibility according to the PTEE Risk Matrix and document and safeguard the evidence related to them.
- f. Implement action plans to overcome gaps detected in audits or investigations related to the PTEE.
- g. Deliver the information required by the PTEE Compliance Officers for the performance of their respective functions in relation to the PTEE.

**(iv) People Management :**

- a. Include matters related to the PTEE and its associated crimes in the training and induction programs dictated to new Collaborators and periodic updates to old collaborators.
- b. Execute the controls that are your responsibility according to the PTEE Risk Matrix and document and safeguard the evidence related to them.
- c. Implement action plans to overcome gaps detected in audits or investigations related to the PTEE that are their responsibility.
- d. Deliver the information required by the PTEE Compliance Officers to carry out their duties.
- e. Support in the coordination of training and dissemination activities of the PTEE, being responsible for maintaining evidence of the attendance record and the delivery to the Collaborators of the communications prepared.

**(v) Legal & Regulatory Compliance Management**

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**Legal Team:**

to. Advice regarding the content of the clauses of compliance with the Law that must be included in the contracts entered into with companies that supply and contract goods and services.

b. Execute the controls that are your responsibility according to the PTEE Risk Matrix and document and safeguard the evidence related to them.

c. Implement action plans to overcome gaps detected in audits or investigations related to the PTEE that are their responsibility.

d. Deliver the information required by the PTEE Compliance Officers for the performance of their duties in relation to the PTEE.

and. Advise the PTEE Compliance Officers on the procedural and consistency requirements for the issuance of the internal regulations necessary to effectively implement the PTEE.

F. Incorporate into your audit plan periodic reviews of the PTEE and the operation of the PTEE as well.

g. Deliver the information required by the PTEE Compliance Officers for the performance of their duties in relation to the PTEE.

h. Support the PTEE Compliance Officers in the execution of PTEE activities and action plans that are compatible with the independence that the area must maintain.

**(vi) Local Executive Committee**

a. Provide guidelines to PTEE Compliance Officers regarding PTEE risk management and monitor the progress of the action plans it adopts.

**(vii) Collaborators, Contractors that correspond:**


to. Comply with the provisions of the clauses relating to the Law present in the respective contracts they sign.

b. Participate in training developed within the framework of the PTEE and the Company's ethics program in general.

c. Inform and consult or report, through the Complaints Channel, regarding situations that could go against current legislation and/or the Company's policies.

**(viii) Tax auditor**



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- a. Comply with the provisions of article 207 of the Commercial Code, which prescribes the general functions that tax auditors must perform.
- b. Report to the Financial Information and Analysis Unit the operations classified as suspicious in the terms of article 102 of Decree-Law 663 of 1993, when they become aware of them within the ordinary course of their work.
- c. The report on suspicious activities in accordance with article 207 of the Commercial Code, will be made considering the development of the tests carried out in compliance with the work plan of the tax auditor, understanding these as the ordinary course of its work.
- d. Report irregularities that it deems appropriate as a result of the evaluations it carries out or detects in the development of its functions, in accordance with the provisions of article 207 of the Commercial Code, without prejudice to reporting them in a timely manner to the indicated bodies.
- e. Present reports on irregularities identified in the development of its activities.
- f. The statutory auditor will generate the reports he deems appropriate as a result of the evaluations he carries out. Irregularities detected in the performance of their functions must be reported promptly to the indicated authorities.
- g. Verify and ensure that accounting is accurate and that transfers of money or other assets between the entity and subsidiaries are not used to conceal direct or indirect payments related to bribes, gifts, kickbacks or other corrupt conduct.

## **7. WARNING SIGNS**

Warning signs are particular circumstances that draw attention and require further analysis; they are facts, situations, events, amounts, indicators and other information that process owners determine as relevant to commercial and contractual relationships with any counterparty; from which the possible existence of a fact or situation that draws attention or generates a suspicion of C/ST Risks for the INCHCAPE COLOMBIA GROUP can be deduced in a timely manner.

In order to facilitate the detection of these unusual activities, the Inchcape Group in Colombia has a document called a catalog of warning signs that establishes warning signs of corruption, bribery and transnational bribery, allowing it to be a guide when establishing a relationship. commercial or contractual. Catalog of SAGRILAF and PTEE warning signs (SIG Derco GR - GU - 01 SIG Inchcape RC-PR-01)

## **8. POLICY STATEMENT**

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The Inchcape Colombia Group, through its Board of Directors / General Assembly of Shareholders, the Legal Representative, the directors and collaborators, will **NOT** tolerate fraud, corruption, or transnational bribery, or any type of acts that constitute attempts at these.

The Company expresses its firm and permanent intention to adopt the necessary processes, procedures, controls, mechanisms and tools that allow it to carry out due diligence in **prevention, detection, investigation and response**, against internal fraud, corruption and transnational bribery.

All levels of the Company are obliged to adopt the structure, roles and responsibilities described here, as well as to apply the policy and program of transparency and business ethics and to monitor it, since if it is not complied with, sanctions will be applied for failure to comply, without exception.

#### **Specific Policies:**


- a. The Company establishes the roles and responsibilities of each of the areas in relation to the transparency and business ethics program - PTEE
- b. The Company's Senior Management is responsible for the administration, prevention and detection of the risk of fraud, corruption and transnational bribery within the framework of the corruption and transnational bribery prevention policy. The Company's senior management supports the effectiveness of the controls and programs to prevent corruption and transnational bribery, ensuring their compliance and periodic review.
- c. The Company executes the policy and program of transparency and business ethics within the framework of risk management systems.
- d. In the Company, compliance with the transparency and business ethics program – PTEE, has no exclusions for compliance.
- e. The rules and principles established in the policy are of general and mandatory application for the Company's directors and collaborators, its service providers and third parties.
- f. All managers and collaborators of the Company must comply with the policies and procedures established in the organization's manuals. Non-compliance will be evaluated by the direct manager to determine the causes and define the corrective, preventive and improvement actions that may arise. .
- g. The Company does not tolerate or accept offers or propose them, nor any type of transnational bribery in any of its actions to deliver services, business or any other

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commercial relationship, to third parties, clients, external suppliers, nor among its directors and collaborators.

- h. The Company executes customer knowledge processes aimed at the prevention and/or detection of acts of corruption and transnational bribery.
- i. The Company carries out knowledge processes for its suppliers aimed at the prevention and/or detection of acts of corruption and transnational bribery.
- j. The Company incorporates in each of the processes, the corresponding corruption and transnational bribery prevention controls according to its level of vulnerability to potential situations of corruption and transnational bribery.
- k. The Company complies with the procedures and guidelines related to representation and travel expenses, as well as monitoring each of the expense items.
- l. The Company ensures the confidentiality of the information, as well as the use of privileged information.
- m. The Company ensures the efficient and transparent use of all its assets.
- n. The Company ensures the proper use of software, email, computers and any other information dissemination device.
- o. The Company acts with diligence, fairness, timeliness and transparency in any situation related to fraud.
- p. It is the duty of every employee of the Company to immediately report acts of corruption and transnational bribery, potential or real, to the compliance officer.
- q. The Company does not tolerate corrupt actions or transnational bribery or negligence that entails or facilitates such actions by its directors and collaborators, third parties and intermediaries, and if they occur, disciplinary actions will be taken in accordance with the provisions of the internal work regulations, and/or the legal actions of the case.
- r. Investigations of corruption and transnational bribery will be coordinated by the Compliance Officer with the support of the Legal area.
- s. The Company will collaborate with judicial and investigative entities in cases where this is required. This will be done under the confidentiality guidelines established by law and by the Company.
- t. The result of the investigations will be confidential and will be transferred only to the internal bodies that can take the disciplinary and/or legal actions of the case and the recovery of damages.

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- u. All managers, collaborators and other interested parties must apply the policies and procedures to report, inform, notify and/or denounce behaviors and conduct contrary to the law, such as, among others, acts of corruption, transnational bribery, business cartels, etc. In the event of receiving pressure to circumvent ML/FT/FPADM controls, or any other illegal conduct, through the reporting channel implemented by the Company [www.inchcape.ethicspoint.com](http://www.inchcape.ethicspoint.com) and especially through the following emails: [cidnygutierrez@derco.com.co](mailto:cidnygutierrez@derco.com.co) and [mario.dominguez@inchcape.com.co](mailto:mario.dominguez@inchcape.com.co) . On the other hand, the Reporting Channel for complaints of transnational bribery to the Superintendence of Companies and of acts of corruption to the Transparency Secretariat must be taken into account: Means enabled by the regulatory and control entities to receive queries and complaints that are enabled. 24 hours a day, 7 days a week, through the following links;

<https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>

<https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

## **9. RECORDS PRESERVATION POLICY**


The Directors and Business Managers will be responsible for keeping records and preserving all documents that arise from the businesses or international transactions that the Companies have.

This documentation may only be destroyed with prior authorization from the General Manager and taking into account the concept of the **Legal & Regulatory Compliance Management** , to whom the reasons for said request must be justified. The destruction of all or part of these records without proper authorization will be considered a serious breach.

## **10. EXCEPTIONS**

Any exception to this policy must be authorized in writing by the Compliance Officers, Legal Manager and General Manager.

## **11. SANCTIONARY REGIME**

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The companies of the INCHCAPE COLOMBIA GROUP are committed to establishing preventive and C/ST risk control measures, which is why disciplinary processes will be initiated and sanctioning measures will be taken in accordance with labor standards and the Internal Labor Regulations. that arise in the event of non-compliance by any employee or administrator who disregards the provisions of this manual or policies of the PTEE, without prejudice to those indicated in the individual employment contracts entered into by the company or those that correspond to other authorities of surveillance and control.

## **12. GIS DOCUMENTS**

- Code of Conduct.
- Americas Conflict of Interest Declaration Policy
- Americas Donations Policy
- Gifts and Hospitality Policy Inchcape Americas
- Public officials' interaction policy
- Americas Politics Sale tender public state entities
- Catalog of SAGRILAFT and PTEE warning signs (SIG Derco GR - GU - 01 SIG Inchcape RC-PR-01)
- Protocol or procedure for politically exposed people (SIG Derco GR - PRO – 01 SIG Inchcape RC-PR-02)
- Risk management and evaluation procedure (CI-PR-02)

## **13. NORMATIVE REFERENCES**

- External Circular 100-000011 of August 9, 2021 from the Supersociedades.
- Law 1778 of February 2, 2016.
- External Circular 100-000003 dated July 26, 2016.
- Resolution 100-006261 of October 2, 2020.
- Law 734 of 2002.
- Law 599 of 2000 Code Penal Colombian.
- Law 1474 of 2011.
- Chapter XIII Basic Legal Circular Superintendence of Companies.
- Law 2195 of 01/18/2022. Through which measures are adopted regarding transparency, prevention and fight against corruption and other provisions are dictated.
- External Circular 100-000003 of 09/11/2023 - Integration of Report 50-ML/TF Risk Prevention and Report 52-Transparency and Business Ethics Program in Report 75-SAGRILAFT and PTEE

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#### 14. EXCHANGE RATIO

Version	Date	Change made
1	10/05/2023	Preparation of the document.
2	05/27/2024	Complaint channels, gift and hospitality policy are included, risk management is expanded, manual update periods are defined, responsibilities of the tax auditor are included, warning signs are included, sanctioning regime is included, related documents are updated in the SIG., information update is included in accordance with the provisions of the standards applicable to the PTEE
3	09/03/2024	The risk management section has been expanded, including a detailed process for risk identification and classification based on factors such as country, economic sector, third parties, and type of contracting. Specific criteria for risk assessment are established, along with additional monitoring measures for operations in high-risk countries. A control and annual monitoring system is implemented by the Compliance Officer to prevent and detect C/ST risks.

***Document approved by email***

***Document approved through minutes of the Board of Directors / Shareholders' Assembly***



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<b>Elaborated or Updated:</b>          <b>Name:</b> Kevin Santiago Cortes Garzón <b>Position:</b> Compliance Officer <b>Date:</b> 09/04/2024	<b>Reviewed:</b>          <b>Name:</b> Yolanda Salazar <b>Position:</b> Head Compliance Americas <b>Date:</b> 09/04/2024          <b>Name:</b> Cidny Gutierrez Alvarado <b>Position:</b> Compliance Officer <b>Date:</b> 09/04/2024	<b>Approved:</b>          <b>Name:</b> Hector Corredor <b>Position:</b> Legal representative Inchcape Colombia          <b>Name:</b> General of Assembly shareholders
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