

	<b>MG CONSULTORES S.A.S</b> COMPLIANCE POLICY WITH THE BUSINESS ETHICS AND TRANSPARENCY PROGRAM (PTEE)	Version 1
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The purpose of the PTEE is to guide and publicly declare the Company’s commitment to act in with integrity, ethics and transparency, and, as a complement to the Code, the following policies have been set forth which are binding upon the different stakeholder groups that have a relationship with the Company:

The PTEE is applicable to the entire human team having a relationship with the company, to all its counterparties (Partners, employees, customers and suppliers), and in general, to everyone with whom a commercial, contractual or cooperation relationship is established directly or indirectly.

Every process and operation done by THE COMPANY is done in strict compliance with the regulations applicable and with the principles of transparency, ethics and equality.

THE COMPANY shall not consent, under any circumstance, the offer or reception of bribery or of any inappropriate payment, including the offer, supply or acceptance, directly or indirectly, of gifts, hospitality, and benefits such as traveling, memberships, personal favors, or the use or delivery of confidential or privileged information.

Donations, sponsorships, political contributions, promotion expenses and benefits made on behalf of the company shall only be authorized with the approval of the areas determined by the Company, validating their frequency, value, reasonableness, recipient, as well as the legal environment where it takes place. No operation of this nature can be perceived or materialize as an influence to obtain a decision that favors the COMPANY.

Counterparties that participate in the processes and activities carried out by the COMPANY, are forbidden to receive or accept, give, offer or promise directly or indirectly, any money, gift, reward or promise of remuneration, from any of the intervening parties or from a party interested in any of the processes done by the company (including any public, domestic or foreign officer) that has the purpose of attaining any specific benefit to do, stop doing, or modify any process of the company, as well as to have access to confidential, privileged or reserved information of the COMPANY.

Knowledge about any situation that violates the principles of transparency, ethics and integrity of THE COMPANY, must be reported through the reporting channel destined for that purpose.

Employees, partners, or managers who have a conflict of interest may not participate in the decision making of the company nor in the relations (approval, hiring, signature of contracts, authorizations) established with its counterparties. The conflict of interest must be informed beforehand.

#### ACCEPTABLE LEVEL OF RISK

The COMPANY established the policy of zero tolerance to risks associated to bribery, corruption or any other act having an unlawful nature.

According to the policies and principles established, it was established that in company’s risk matrixes and risk maps the only acceptable level of residual risks associated to corruption,

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bribery and other criminal activities shall be a LOW RISK level. For this, once a residual risk is identified, which is located on a different level, the action plans and adequate controls shall be initiated to deal with the risks and mitigate them.

### CODE OF ETHICS AND CONDUCT

The situations that are contrary to the principles and guidelines of transparency such as conflicts of interest, bribery, corruption; as well as the delivery or receipt of gifts or benefits from or to a domestic or foreign public officer, the donations, facilitating payments, etc., are included in the Code of Ethics and Conduct of the COMPANY , which is of compulsory knowledge and compliance by all the personnel of the company.

### DOCUMENTATION OF EVERY OPERATIONS CARRIED OUT.

In the Company it is forbidden to perform operations or do business or enter into contracts without complying with the internal requirements established. Every transaction carried out must have the documentary supports and the approvals from the corresponding areas.

The company keeps records and accounts that accurately and precisely reflect every financial transaction carried out. Employees, managers or partners cannot modify, omit, or distort the records to conceal inappropriate activities or activities that do not indicate the nature of a transaction recorded correctly.

The COMPANY has implemented internal controls to prevent the concealment or disguise of bribery or of other inappropriate payments in transactions, such as commissions, payment of fees, sponsorships, donations, travel allowances, or any other item that might be used to hide or mask the inappropriate nature of the payment; the External Auditor also forms part of the areas that monitor those controls.

### OPERATIONS WITH POLITICALLY EXPOSED PEOPLE - PEP

The COMPANY has mechanisms in place to identify Politically Exposed People – PEPS, who participate in any operation, contract and business carried out in the different jurisdictions where the Company operates, including the formats to request data and hire counterparties, the declaration of beneficial ownership, and the relationship of individuals who manage public resources or hold positions within departmental or government organizations.

In case a relationship is established with individuals rated as PEP pursuant to the definitions established in the regulations in effect, the counterparty and the operation shall be rated as HIGH RISK and intensified due diligence actions shall be implemented.