



***Compliance Manual for the
Transparency and Business Ethics
Program***

PTEE



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INTRODUCTION



The Compliance Manual for the Transparency and Business Ethics Program - PTEE of Open International S.A.S. aims to disseminate the organization's policies regarding the management of corruption and/or transnational bribery risks. By doing so, we want to inform employees, shareholders, customers, partners, suppliers, contractors, and the general public about our purposes, so that they can direct their efforts towards their implementation.

For Open International S.A.S., a policy is a guideline that governs the actions of an individual or department in a specific matter. Our policies correspond to the general statement of principles that represent the organization's position for a defined area, and once adopted, they become non-negotiable guidelines that must be complied with.

Each employee of Open International S.A.S. understands that their behavior has a direct impact on the reputation of the organization. The obligation as a member of Open International S.A.S. is to understand, apply, and align their behavior with the policies outlined in this document.



COMPLIANCE POLICIES OF THE PTEE



2.1 Policy on Corruption and/or Transnational Bribery C/ST Management and Prevention

The shareholders' assembly of Open International S.A.S. expresses its commitment to implementing procedures that allow for the identification, detection, prevention, and mitigation of risks related to corruption and/or transnational bribery C/ST in relation to all operations or business of the organization, where a national or foreign public official may be involved. To comply with the above, the following actions will be carried out:



- Provide the economic, human, and technological resources required by the PTEE Compliance Officer for the performance of their duties.
- Implement procedures that enable the identification, prevention, and mitigation of risks related to corruption and/or transnational bribery C/ST.
- Establish an anonymous reporting channel that allows employees, shareholders, and contractors in general to report any warning signs or situations related to corruption and/or transnational bribery C/ST.
- Promote the anonymous reporting channel of the Superintendence of Companies and the Transparency Secretariat so that employees, shareholders, and contractors in general can report any warning signs or situations related to corruption and/or transnational bribery C/ST.
- Develop policies and procedures aimed at mitigating conflicts of interest among employees, shareholders, and contractors in general, which could encourage or facilitate the commission of acts of corruption and bribery of national or foreign public officials.

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- Apply due diligence processes that encompass the periodic review of legal, accounting, and financial aspects related to a business or transaction, with the purpose of identifying and assessing the risks of corruption and/or transnational bribery C/ST that may affect the organization, its subsidiary companies, and contractors. In relation to the latter, additional verifications of their good credit and reputation shall be conducted.
- Take the necessary administrative and legal actions against employees of the organization when they violate the provisions of the Transparency and Business Ethics Program - PTEE.
- Lead an appropriate communication strategy to ensure the dissemination of compliance policies and the Transparency and Business Ethics Program - PTEE to employees, shareholders, and contractors in general.

On the other hand, employees must comply with the provisions set forth in Article 13, "Bribery and Corruption," of the Code of Conduct.



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2.2 Due Diligence Policy

Open International S.A.S. establishes as a policy to ensure that due diligence is carried out through employees or specialized third parties in this task, always ensuring that they have sufficient human and technological resources to conduct periodic reviews of the legal, accounting, and financial aspects related to business or transactions with counterparts assessed with a critical C/ST risk profile, in order to identify and evaluate the risks of corruption and/or transnational bribery C/ST that may affect the organization, its subsidiary companies, and contractors.

In pursuit of the above, the following guidelines have been defined:

- Any engagement or contract with natural or legal persons involving the payment or exchange of assets in money or kind, under any title, must be carried out in accordance with the provisions of this manual and the organization's SAGRILAFT manual.
- Incorporate clauses in the agreements entered with different natural or legal persons as a mechanism for preventing corruption and/or transnational bribery C/ST risks, with the aim of providing legal support for the unilateral termination of the contractual relationship when the other party is formally linked by authorities to investigations for corruption and/or transnational bribery C/ST offenses.

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2.3 Compliance Audit Policy

Open International S.A.S. will ensure the systematic, critical, and periodic review of the proper execution of the organization's various compliance risk management systems.

Assurance bodies shall include in their audit programs a specific verification program for the processes and controls related to the prevention and control of compliance risks, to measure the effectiveness of every stage and element of the aforementioned systems.

Regarding the results and conclusions of such work, reports shall be submitted to the PTEE Compliance Officer, who shall establish the necessary corrective actions. Additionally, the results of the review of compliance risk management systems shall be communicated to other relevant bodies.

2.4 Due Diligence Policy in Acquisitions

In all cases where Open International S.A.S. engages in operations as a potential acquirer, such as mergers, share purchases, membership interests, or any other corporate restructuring procedure, the organization shall ensure the conduct of due diligence activities through assurance bodies or an expert external firm, with the aim of identifying liabilities and contingencies related to possible acts of corruption and/or transnational bribery C/ST.

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2.5 Organization's Accounting Due Diligence Policy

Open International S.A.S. is obligated to maintain complete and accurate books and accounting records. Expenses, liabilities, and contingencies must be fully and accurately disclosed in all business documentation, not only in terms of amounts but also in terms of their nature or purpose. Therefore, it is strictly prohibited to create false or misleading records or to accept from suppliers or third parties any record that does not meet our requirements.

To ensure the above, the organization will require the Statutory Auditor Office to include in its audit programs the verification of the accuracy of the accounting and ensure that in money transfers or other assets made by the organization, no direct or indirect payments related to corruption and/or transnational bribery C/ST are hidden.

2.6 Policy on Payment of Remuneration and Commissions to Contractors

In any case where Open International S.A.S. requires the engagement of contractors, including but not limited to suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals involved in collaboration or risk-sharing contracts with the organization, no payment or promise of payment shall be made except in exchange for legitimate goods or services. Any such payments shall be for an amount that does not exceed the fair market value of the legitimately received goods or services.

Before hiring any contractor, the PTEE Compliance Officer must conduct due diligence to verify the suitability, good credit, and reputation of the third party, as well as their ability to interact with national or foreign public officials on behalf of Open International S.A.S. The organization expects contractors to comply with applicable laws and maintain the highest ethical standards of business conduct.

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2.7 Gifts and Entertainment Payments Policy

Open International S.A.S. establishes as a policy that its employees, shareholders, and contractors - the latter in relation to their specific legal relationship with the organization - shall not give gifts or make payments for entertainment activities to third parties.

Exceptionally, and on occasions where the exchange of gifts and entertainment payments is a gesture of courtesy, appropriate and exclusively related to their work, employees, shareholders, and contractors may provide such attentions to third parties.

Under no circumstances should the exceptional giving of gifts and invitations to entertainment activities fall within the definition of corruption and/or transnational bribery C/ST adopted in this manual. In other words, exceptional gifts and entertainment payments should not be considered as an incentive for a national or foreign public official to omit, perform, expedite, or delay an action within their jurisdiction.

To determine when gifts and entertainment payments are appropriate and exclusively related to employment, employees, shareholders, and contractors must observe the following guidelines:

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- Gifts and entertainment payments should be modest.
- Gifts and entertainment payments must not be given in cash under any circumstances. Payment for these concepts must be made directly to the provider of the product or service, which must be documented through the corresponding invoice.
- They should be given in good faith.
- They should be occasional.
- They should not violate local morals and customs.
- They must comply with all applicable local laws and regulations.
- They should be a courtesy, an act of goodwill, and conform to business practices.
- Gifts and entertainment payments must be previously approved in accordance with the organization's expense policies and procedures.

The above policy and guidelines apply to all cases in which, exceptionally, a gift or entertainment payment is made, including cases where payments are made with the employees', shareholders', or contractors' own resources.

Furthermore, all employees of the organization must comply with the provisions of Article 14, Gifts and Entertainment, of the Code of Conduct.



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2.8 Sponsorship Policy

Since Open International S.A.S. occasionally organizes or participates in professional events sponsored by third parties or by the organization itself in exchange for advertising or other types of benefits, the due diligence policy for engaging contractors shall apply in these cases.

The invitation extended to a national or foreign public official to sponsored events must not be conditioned on that official performing, omitting, or delaying any action within their jurisdiction.

In any case, the objective of such invitations to national or foreign public officials should be to enhance knowledge in various topics associated with the organization's purpose, and they should always be made in good faith.

2.9 Donations Policy

Employees and shareholders of Open International S.A.S. may make donations on behalf of the organization, following regular procedures and provided that such conduct constitutes genuine donations, i.e., made in good faith for charitable purposes, directed towards nonprofit organizations, without deriving any benefits related to a specific act, business, or transaction of the organization.

Donations, as defined in the preceding paragraph, must be made in compliance with all applicable laws and regulations, particularly those related to tax matters.

The nonprofit organization that is the beneficiary of a donation shall be subject to the due diligence policy of this manual in all cases.

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2.10 Political Contributions Policy

Open International S.A.S. understands political contributions to refer to the provision of sums of money, objects of pecuniary value, or other benefits in favor of a political party, political candidate, or political campaign.

Open International S.A.S.'s policy regarding political contributions is that employees and shareholders are not authorized to give, offer, or promise contributions of any kind to political parties, political campaigns, or third parties associated publicly or privately with them on behalf of the organization. This prohibition covers charitable donations as an alternative to Political Contributions.

However, despite the above guideline, employees and shareholders of Open International S.A.S. may make Political Contributions from their personal sphere and on an individual basis. In such cases, they must always bear in mind that they are employees or shareholders of Open International S.A.S. and that, therefore, their actions can be confused with those of the organization. Consequently, they must take all necessary and advisable measures to avoid any perception that their political activism in any way compromises Open International S.A.S. To this end, Open International S.A.S. prohibits the following behaviors by employees and shareholders:

- Using the organization's time, assets, services, or equipment to carry out or support their personal Political Contributions.
- Seeking reimbursement or full or partial recognition of their Political Contributions from the organization in any way.

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2.11 Documentation Maintenance Policy

To ensure a higher degree of collaboration with regulatory entities, Open International S.A.S. must retain the following documents and records related to the Program of Transparency and Business Ethics - PTEE for a minimum period of ten (10) years:

- Minutes documenting the approval of the policies of the Program of Transparency and Business Ethics - PTEE, as well as the minutes of the approval of adjustments or modifications made to said policies.
- Instructions or manuals containing the processes through which the approved policies and procedures of the Program of Transparency and Business Ethics - PTEE are put into practice.
- Reports submitted by the PTEE Compliance Officer.
- Reports submitted by the statutory auditor regarding the functioning of the program.
- Records of training provided to organization personnel regarding the Program of Transparency and Business Ethics - PTEE.
- The organization's Code of Conduct.
- Minutes of the shareholders' assembly documenting the presentation of reports by the PTEE Compliance Officer and the statutory auditor at the corresponding intervals.
- Due diligence conducted for the hiring of contractors.
- Receipts of payments to suppliers, contractors, gifts, charitable donations, and other permitted or approved expenses.

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2.12 Program of Transparency and Business Ethics - PTEE Update and Modification Policy

The organization establishes a policy to review and update the program at least once every two years, considering the organization's needs, new developments, and changes in regulations issued by monitoring and supervisory bodies.

Any modifications made must be approved by the Shareholders' Assembly.



IDENTIFICATION OF ALERT SIGNALS AND REPORTING OF AN UNETHICAL EVENT



If you observe or become aware of any behavior that goes against the organization's ethical principles and values, or the prevention of the risk of corruption and/or transnational bribery, you should report it to:

- Your direct supervisor or the authority above your supervisor
- Contact the Vice President of Human Resources by sending the report to the email Hugo.Ocampo@openintl.com

In case the reporter requires another reporting channel because the situation involves any of the responsible individuals mentioned above or prefers to ensure complete anonymity, they may report it to the organization's PTEE Compliance Officer through the unethical reporting mailbox located on the Open International S.A.S. website. They can describe the event to be reported and optionally provide details of the names or positions of the individuals or organizations involved in the unethical behavior:

- www.openintl.com
- Menu ABOUT OPEN
- Ethics Line option

The investigations of the reported cases are the responsibility of the direct supervisor, the Vice President of Human Resources, and the PTEE Compliance Officer as appropriate. It is important to note that the investigations are conducted based on the principle that the person involved in the report is innocent until proven otherwise, and that these investigations are carried out with the belief that the reporter is acting in good faith and not with malicious intent to harm others.

REPORTING OF TRANSNATIONAL BRIBERY COMPLAINTS



In addition to the internal reporting channels indicated in the previous section of this manual, employees, managers, shareholders, and contractors of the company may use the reporting channels made available to the public in general by the Superintendence of Companies and the Transparency Secretariat to inform these entities of any facts or situations related to alleged transnational bribery or acts of corruption.

Reports made through these channels may be anonymous, and when they are not, they should be treated confidentially by these entities.

It is important to note that these reports may lead to the initiation of an administrative sanctioning process by the Superintendence of Companies against a legal entity or foreign branch when there is merit for doing so.

To report an incident related to Transnational Bribery, you can use the following link:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx

To report an incident related to acts of corruption, you can use the following link:

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

1 SANCTIONING REGIME



This manual contains policies that must be observed in all transactions of the organization. It has been designed in accordance with the laws of the Republic of Colombia, complying with the various applicable regulations defined by the Superintendence of Companies. It is a formal invitation to promote and reinforce the obligation to do things correctly, ensuring that the policies are fully understood, and their compliance is mandatory for all shareholders and employees of the organization.

It is the responsibility of each shareholder and employee of the organization to ensure strict compliance with legal provisions and internal rules and procedures. Permissive behavior in violating norms by superiors or managers should not exist.

Shareholders and employees involved in commercial processes, supply chain management, human resources management, and internal control assurance should assess the degree of compliance with the policies and provisions described herein in their daily activities. This is to detect deviations and report them to the PTEE Compliance Officer for necessary corrective actions and, if necessary, apply appropriate sanctions.

The application of the sanctioning regime stems from irresponsible, permissive, negligent, inefficient, or omissive actions and attitudes that impact the organization's performance. This regime consists of the enforcement of the provisions of the internal work regulations approved by the organization's highest governing body, which is fully known by employees.

The sanctions and disciplinary actions applicable in each specific situation will depend on the severity of the violation. In any case, the organization's executives will be consulted to ensure that the measures taken are fair and guarantee the protection of the rights of employees and the organization.



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