Compliance Manual of the Corporate Transparency and Business Ethics Program – PTEE

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INTRODUCTION

The compliance manual of the Corporate Transparency and Business Ethics Program (PTEE) of Open Intelligence S.A.S. aims to disseminate the organization's policies regarding the management of corruption and/or transnational bribery risks (C/ST). In doing so, it seeks to inform employees, shareholders, clients, business partners, suppliers, contractors, and the general public of its objectives, so that they may direct their efforts toward its implementation.

For Open Intelligence S.A.S., a policy is a guideline that governs the conduct of a person or area in a specific matter. Our policies correspond to a general statement of principles that represents the organization's position in a defined area and, once adopted, become non-negotiable and mandatory standards of conduct.

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

GLOSSARY

Senior Management: natural or legal persons appointed in accordance with the corporate bylaws or any other internal provision of the legal entity and Colombian law, as applicable, to manage and direct the legal entity, whether as members of collegial bodies or as individuals.

Shareholders: natural or legal persons who have made a contribution in money, labor, or other assets measurable in monetary terms to a company in exchange for quotas, equity interests, shares, or any other form of participation contemplated by Colombian law.

Compliance Audit: the systematic, critical, and periodic review of the proper execution of the Corporate Transparency and Business Ethics Program (PTEE).
Employee: the individual who undertakes to provide personal services under subordination to a legal entity or any of its subsidiaries, in exchange for remuneration.

Contractor: within the framework of the PTEE, a contractor refers to any third party that has a contractual legal relationship of any nature with the Organization and that meets any of the following conditions: being closely related to officials of a high-level government in a particular country, being required as an intermediary for the execution of an international business or transaction, or participating in relationships or dealings of the Organization that involve PEPs or domestic or foreign public officials. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration or joint venture agreements with the Organization.

Corruption: all conduct aimed at enabling an organization to benefit, seek a benefit or interest, or be used as a means in the commission of crimes against public administration or public assets, or in the commission of acts of transnational bribery.

Due Diligence: in the context of this manual, refers to the periodic review of legal, accounting, and financial aspects related to a business or transaction, the purpose of

which is to identify and assess corruption and/or transnational bribery risks (C/ST) that may affect the organization, its subsidiaries, and contractors. With respect to the latter, verification of their creditworthiness and reputation is also suggested.

Clarification on Due Diligence: Under no circumstances shall the term due diligence, as defined in this manual, refer to due diligence procedures used in other risk management systems (e.g., anti-money laundering and counter-terrorism financing), whose implementation is governed by different regulations.

Compliance Officer: the natural person designated by the organization to lead and manage the corruption and/or transnational bribery (C/ST) risk management system. The same individual may, if so decided by the competent corporate bodies, assume functions related to other risk management systems, such as anti-money laundering, counter-terrorism financing, data protection, among others.

PEP (Politically Exposed Person): public officials within any classification system of national or territorial public administration who, by virtue of their position, have direct or delegated responsibility over general management, institutional policy formulation, adoption of plans, programs, and projects, or direct management of State assets, funds, or valuables. This may include expenditure ordering, public procurement, investment project management, payments, settlements, and administration of movable and immovable assets. This includes foreign PEPs and PEPs of international organizations.

PEPs of International Organizations: natural persons who perform managerial functions in an international organization, such as the United Nations, the Organisation for Economic Co-operation and Development, UNICEF, and the Organization of American States, among others (e.g., directors, deputy directors, board members, or any person performing an equivalent function).

Foreign PEPs: natural persons who perform prominent and distinguished public functions in another country. In particular: (i) heads of state, heads of government,

ministers, deputy ministers, or secretaries of state; (ii) members of congress or parliament; (iii) members of supreme courts, constitutional courts, or other high judicial bodies whose decisions are generally not subject to appeal, except in exceptional circumstances; (iv) members of courts or boards of central banks; (v) ambassadors; (vi) chargés d'affaires; (vii) senior officials of the armed forces; (viii) members of administrative, management, or supervisory bodies of state-owned enterprises; (ix) members of reigning royal families; (x) prominent leaders of political parties or movements; and (xi) legal representatives, directors, deputy directors, members of senior management, and board members of an international organization.

Compliance Policies: general policies adopted by senior management to ensure that the organization conducts its business ethically, transparently, and honestly, and is capable of identifying, detecting, preventing, and mitigating risks related to corruption and/or transnational bribery (C/ST).

Corporate Transparency and Business Ethics Program (PTEE): the set of compliance policies and specific procedures aimed at identifying, detecting, preventing, managing, and mitigating corruption and/or transnational bribery risks (C/ST), as well as other risks related to any act of corruption that may affect the organization.

Corruption Risks: the possibility that, by action or omission, the purposes of public administration are diverted or public assets are affected for private benefit.

Transnational Bribery Risk or TB Risk: the possibility that a legal entity directly or indirectly gives, offers, or promises to a foreign public official sums of money, items of pecuniary value, or any benefit or utility in exchange for that public official performing, omitting, or delaying any act related to their functions and in relation to an international business or transaction.

Foreign Public Official: in accordance with paragraph one of Article 2 of Law 1778, any person holding a legislative, administrative, or judicial position in a State, its political

subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual was appointed or elected. It also includes any person who performs a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, within a public agency, state organization, or entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. Any official or agent of an international public organization shall also be deemed to hold such status.

Transnational Bribery: the act by which a legal entity, through its employees, administrators, shareholders, contractors, or subsidiaries, directly or indirectly gives, offers, or promises to a foreign public official: (i) sums of money, (ii) items of pecuniary value, or (iii) any benefit or utility, in exchange for that public official performing, omitting, or delaying any act related to their functions and in relation to an international business or transaction.

Subsidiary: in accordance with Article 260 of the Commercial Code, a company shall be subordinate or controlled when its decision-making power is subject to the will of another person or persons that shall be its parent or controlling entity, whether directly, in which case it is called an affiliate, or with the participation or through the subsidiaries of the parent, in which case it is called a subsidiary.

PTEE COMPLIANCE POLICIES

3.1 Policy for the Management and Prevention of Corruption and/or Transnational Bribery (C/ST)

The Shareholders' Assembly of Open Intelligence S.A.S. expressly states its commitment to the implementation of procedures that allow the identification, detection, prevention, and mitigation of risks related to corruption and/or transnational bribery (C/ST) in relation to all operations or business activities of the organization in which a domestic or foreign public official may be involved. In order to comply with the foregoing, it shall carry out the following actions:

- Provide the economic, human, and technological resources required by the PTEE Compliance Officer for the performance of their duties.
- Implement procedures (PSG1.1 Compliance Risk Management Procedure) that allow 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 other stakeholders to report any red flags or situations related to corruption and/or transnational bribery (C/ST).
- Promote the anonymous reporting channel of the Superintendence of Companies and the Secretariat of Transparency so that employees, shareholders, and other stakeholders may report any red flags 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 other stakeholders that could encourage or facilitate acts of corruption or bribery involving domestic or foreign public officials.

PTEE COMPLIANCE POLICIES

- 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 evaluating corruption and/or transnational bribery risks (C/ST) that may affect the organization, its subsidiaries, and contractors. With respect to the latter, additional verification of their creditworthiness and reputation shall be conducted.
- Execute the relevant administrative and legal actions against employees of the organization when any of them violates the provisions of the Corporate Transparency and Business Ethics Program (PTEE).
- Lead an appropriate communication strategy to ensure the dissemination of compliance policies and the Corporate Transparency and Business Ethics Program (PTEE) among employees, shareholders, and other stakeholders.

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

3.2 Due Diligence Policy

Open Intelligence S.A.S. establishes as a policy to ensure that due diligence is carried out by employees or third parties specialized in this function, at all times verifying that they have sufficient human and technological resources to perform periodic reviews of the legal, accounting, and financial aspects related to business activities or transactions conducted with counterparties assessed as having a critical C/ST risk profile, in order to identify and evaluate corruption and/or transnational bribery risks (C/ST) that may affect the organization, its subsidiaries, and contractors.

In furtherance of the foregoing, the following guidelines have been defined:

- Any onboarding or contracting activity with natural or legal persons that involves the payment or exchange of assets in money or in kind, under any title, must be carried out in accordance with the provisions set forth in this manual and in the organization's SAGRILAFT manual.
- Include in the agreements entered into with different natural or legal persons, clauses as a mechanism for the prevention of corruption and/or transnational bribery risks (C/ST), with the purpose of providing legal grounds for the unilateral termination of the contractual relationship when the other party is formally linked by the authorities to investigations for corruption and/or transnational bribery offenses (C/ST).

3.3 Compliance Audit Policy

Open Intelligence S.A.S. shall ensure the performance of systematic, critical, and periodic reviews regarding the proper execution of the organization's different compliance risk management systems.

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

Based on the results and conclusions of such work, reports must be submitted to the PTEE Compliance Officer, who shall establish the necessary corrective actions. Likewise, other relevant bodies shall be informed of the results of the review of the compliance risk management systems.

3.4 Due Diligence Policy in Acquisitions

In all cases in which Open Intelligence S.A.S. carries out transactions as a potential acquirer, such as mergers, purchases of shares, equity interests or ownership stakes, or any other type of corporate restructuring process, the organization shall ensure the performance of due diligence activities through assurance bodies or an external expert firm, with the purpose of identifying liabilities and contingencies related to potential acts of corruption and/or transnational bribery (C/ST).

3.5 Due Diligence Policy for the Organization's Accounting

Open Intelligence S.A.S. is required to maintain complete and accurate accounting books and records. Expenses, liabilities, and contingencies must be fully and accurately disclosed in all business documentation, not only with respect to their amounts, but also with respect to 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 comply with our requirements.

To ensure the foregoing, the organization shall require the Statutory Auditor to include in its audit programs the verification of the accuracy of the accounting records and to ensure that, in transfers of money or other assets carried out by the organization, no direct or indirect payments related to corruption and/or transnational bribery (C/ST) are concealed.

3.6 Policy on Payment of Remuneration and Commissions to Contractors

In all cases in which Open Intelligence S.A.S. requires, for the development of its operations, to engage contractors—including, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration or joint venture agreements with the organization—it shall not make or promise any payment except in exchange for legitimate goods or services. Any such payments must be made in an amount not exceeding the fair market value of the goods or services legitimately received.

Prior to engaging any contractor, due diligence must be carried out by the PTEE Compliance Officer in order to verify the suitability, creditworthiness, or reputation of the third party, and to determine whether such party may interact with domestic or foreign public officials on behalf of Open Intelligence S.A.S. The organization expects contractors to comply with applicable laws and to maintain the highest ethical standards of business conduct.

3.7 Policy on Gifts, Entertainment Expenses, and Invitations Offered by Employees, Contractors, and Associates

As a policy of Open Intelligence S.A.S., employees, associates, and contractors may give gifts, make payments for entertainment, and extend invitations to third parties only on those occasions in which such actions constitute a gesture of courtesy and are exclusively related to their business activity.

Under no circumstances shall the exceptional provision of gifts, entertainment payments, and/or invitations be considered an incentive for a domestic or foreign public official to omit, perform, expedite, or delay any action under their responsibility.

For the purpose of determining the cases in which gifts, payments for entertainment activities, and/or invitations are appropriate and exclusively related to business activity, employees, associates, and contractors must observe the following guidelines:

- All gifts and invitations must be approved by the responsible managers, who shall verify that they comply with internal policies and accounting procedures, including proper classification of expenses and tax deductions.
- Gifts and invitations must be modest and of reasonable value. Their acceptance must be based on sound judgment and transparency, ensuring that associated costs are properly allocated and justified.
- Gifts or invitations in cash, vouchers, prepaid cards, or equivalent benefits shall not be permitted. Payments must be made directly to the provider of the product or service and must be duly supported by an invoice.
- There must be no direct contractual or commercial relationship between the supplier of the good or service and the beneficiary of the gift or invitation. This measure seeks to avoid potential conflicts of interest.

- Gifts and invitations must be offered in good faith, without improper expectations or hidden intentions, and must be occasional in nature, avoiding recurrence that could be interpreted as a common practice.
- Gifts and invitations must be considered gestures of courtesy or goodwill and must conform to commonly accepted business practices. Under no circumstances should they create the perception of influencing business decisions or acts of a public nature.

The following table describes the most frequent types of invitations and gifts that employees and associates may offer, together with the applicable limits and considerations:

Type of Invitation	Considerations	Invitation Limit	Approver
Courtesy Invitations Invitations to events or business meetings that do not seek to influence decision-making and are part of customary business practice.	- Must be occasional and non-recurring. - Cash, vouchers, and prepaid cards are not permitted.	Up to 0.5 SMMLV per person.	Immediate Supervisor
Invitations and Gifts at Trade Events or Fairs Gifts or invitations related to commercial events, conferences, or fairs relevant to business activity.	- Must be directly related to professional activity and appropriate in context and value..	Up to 1 SMMLV per person at national events or fairs and up to 5 SMMLV at international events or fairs.	Immediate Supervisor

Modest Courtesy Gifts Small gifts offered as a gesture of courtesy, with no intention of influencing decisions or commercial actions.	- Gifts must be appropriate for the occasion and not be of significant value. - There must be no commercial or contractual link between the supplier and the beneficiary of the gift.	Up to 0.5 SMMLV per person.	Immediate Supervisor
Invitations to Public Officials Invitations directed to public officials, in exceptional situations such as relevant corporate events or business meetings.	- The invitation must not create the perception that it seeks to influence decisions or actions of public officials. - Invitations must be related to legitimate business activities and be occasional.	Up to 0.5 SMMLV per person.	Immediate Supervisor

3.8 Policy on Gifts, Entertainment Payments, and Invitations Received by Employees

The purpose of this policy is to establish clear guidelines regarding the acceptance of gifts and invitations by employees, promoting integrity, transparency, and objectivity in all business decisions. Its purpose is to prevent conflicts of interest, undue influence, or the perception of favoritism.

The acceptance of gifts and invitations must under no circumstances compromise employees' ability to act objectively, nor create the appearance of a conflict of interest before clients, suppliers, or other stakeholders.

All decisions must be made in an impartial and transparent manner, ensuring that relationships with third parties are not affected or influenced by the receipt of gifts or invitations.

The following outlines the most common types of invitations and gifts that employees may receive, together with the specific considerations for their acceptance:

Type / Example	Considerations	Specific Reporting Requirement
Invitations to Social or Corporate Events E.g., meetings, presentations, gala events, business lunches or dinners organized by suppliers or clients.	May be accepted provided they are directly related to business activities and are perceived as an extension of the commercial relationship, including the discussion of future business agreements.	Must be reported to the immediate supervisor.

PTEE COMPLIANCE POLICIES

Invitations to Travel or International Events E.g., business trips or international seminars sponsored by suppliers or clients.	May only be accepted if the trip has a legitimate business purpose and is aligned with the company's strategic objectives.	Must be approved in advance by the Legal Representative or Alternate before acceptance.
Invitations to Training, Courses, or Capacity Building E.g., training sessions, seminars, or courses for strengthening professional skills.	This type of invitation shall be acceptable provided that the training is directly related to the employee's duties.	The employee must obtain prior authorization from the immediate supervisor and report it to the Knowledge and Innovation Management Manager.
Invitations to Informal Meetings or Networking E.g., informal lunches or coffee meetings to discuss future collaboration opportunities.	These invitations may be accepted provided that the purpose of the meeting is related to business activities and not personal interests.	Must be reported to the immediate supervisor.
Gifts	Gifts must be symbolic and must not exceed a value equivalent to 0.5 SMMLV.	Must be reported to the immediate supervisor.

3.9 Sponsorship Policy

Given that Open Intelligence S.A.S. occasionally conducts or participates in professional events sponsored by third parties or by the organization in exchange for advertising or other types of benefits, the due diligence policy for the engagement of contractors shall apply in such cases.

Any invitation extended to a domestic or foreign public official to sponsored events must under no circumstances be conditioned upon such official performing, omitting, or delaying any action under their responsibility.

In all cases, the purpose of such invitations to domestic or foreign public officials must be the strengthening of knowledge in topics related to the corporate purpose of the organization, and such invitations must always be made in good faith.

3.10 Donations Policy

The purpose of this policy is to establish a clear and structured framework for making donations, ensuring that they are carried out in an ethical, transparent manner and in full alignment with the fundamental values of the Organization. Donations must have a legitimate purpose and be intended to support projects of a social, educational, health, environmental, cultural, humanitarian, or similar nature. Under no circumstances may they generate improper economic benefits for the company, its employees, or its partners, except those expressly permitted by law, which must be duly justified and documented.

All donations must comply with applicable accounting regulations and meet the highest ethical and regulatory standards established by Open Intelligence S.A.S. Their delivery must be carried out in a clear, documented, and auditable manner, ensuring the traceability of the resources provided and preventing any situation that could give rise to a conflict of interest.

Likewise, all beneficiaries must comply with Due Diligence and Enhanced Due Diligence procedures, in accordance with the provisions established for high-risk suppliers in the SAGRILAFT Manual.

The types of donations are described below, together with their characteristics, established ranges, and approval authorities:

Type of Donation	Description	Range and Approver
Monetary Donations	These donations allow recipient organizations to use the funds flexibly according to their needs.	• 1 to 10 SMMLV – VP Finance & Administration • More than 10 SMMLV – Through Purchasing Committee minutes
In-Kind Donations	Delivery of tangible goods such as fixed assets, technological equipment, food, clothing, medications, among others.	• 1 to 10 SMMLV – VP Finance & administration • More than 10 SMMLV – Through Purchasing Committee minutes
Product Donations	Donation of the company's own products.	• 1 to 10 SMMLV – VP Finance & administration • More than 10 SMMLV – Through Purchasing Committee minutes

3.11 Policy on Political Contributions

Open Intelligence S.A.S. understands political contributions as the provision of sums of money, items of pecuniary value, or any other benefit in favor of a political party, political candidate, or political campaign.

The policy of Open Intelligence S.A.S. 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 to third parties publicly or privately associated with them, on behalf of the organization. This prohibition also covers charitable donations as an alternative to Political Contributions.

Notwithstanding the foregoing, employees and shareholders of Open Intelligence S.A.S. may, in their personal capacity and on their own behalf, make Political Contributions. In such cases, they must at all times bear in mind that they are employees or shareholders of Open Intelligence S.A.S. and that, therefore, their actions may be confused with those of the organization, and consequently, they must take all necessary and advisable measures to ensure that their political activities are not understood to involve or compromise Open Intelligence S.A.S. in any way. For this purpose, Open Intelligence S.A.S. does not authorize employees and shareholders to engage in the following behaviors:

- Use the organization's time, assets, services, or equipment to carry out or support their personal political contributions.
- Request from the organization, in any manner, reimbursement or recognition, whether total or partial, of their political contributions.

3.12 Documentation Retention Policy

For the purpose of ensuring a greater degree of cooperation with supervisory authorities, Open Intelligence S.A.S. must retain the following documents and records related to the Corporate Transparency and Business Ethics Program (PTEE) for a minimum period of ten (10) years:

- Minutes evidencing the approval of the policies of the Corporate Transparency and Business Ethics Program (PTEE), as well as those corresponding to the approval of any adjustments or amendments made to such policies.
- Instructions or manuals containing the processes through which the approved policies and procedures of the Corporate Transparency and Business Ethics Program (PTEE) are implemented.
- Reports submitted by the PTEE Compliance Officer.
- Reports submitted by the Statutory Auditor regarding the operation of the program.
- Records evidencing the training provided to the organization's personnel regarding the Corporate Transparency and Business Ethics Program (PTEE).
- The organization's Code of Conduct.
- Minutes of the Shareholders' Assembly evidencing the presentation of reports by the PTEE Compliance Officer and the Statutory Auditor at the required frequency.
- Due diligence processes carried out for the engagement of contractors.
- Supporting documents for payments to suppliers, contractors, gifts, charitable donations, and other permitted or approved expenses.
- Certificates supporting donations and political contributions.

3.13 Policy for the Update and Modification of the Corporate Transparency and Business Ethics Program (PTEE)

The organization establishes as a policy the review and update of the program at least once every two (2) years, considering the needs of the organization, any new developments that may arise, and changes in regulations issued by supervisory and oversight authorities.

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

4.1 Shareholders' Assembly

In accordance with the Corporate Transparency and Business Ethics Program (PTEE) for the prevention of corruption and/or transnational bribery (C/ST), the Shareholders' Assembly is responsible for the following functions:

- Issue policies to prevent, detect, and control the risk of corruption and/or transnational bribery (C/ST).
- Promote a culture of transparency and integrity aimed at preventing corruption and/or transnational bribery (C/ST), in which such conduct is considered unacceptable.
- Approve the compliance manual and its updates.
- Appoint the PTEE Compliance Officer and their alternate, when applicable, who must hold positions of direction, trust, and responsibility.
- Ensure the economic, logistical, human, and technological resources required by the PTEE Compliance Officer and their alternate for the performance of their duties and for the implementation of compliance policies and the PTEE.
- Include in the agenda of Shareholders' Assembly meetings the review of the PTEE Compliance Officer's report at least once a year, or when determined by the Compliance Officer, and make decisions regarding the matters addressed therein.
- Issue statements regarding the reports submitted by the PTEE Compliance Officer and the Statutory Auditor, and follow up on observations or recommendations, leaving record thereof in the minutes.
- Order the relevant actions against senior management and associates who have management and administrative functions within the organization when any of them violate the provisions of the PTEE.
- Define the profile of the Compliance Officer in accordance with the compliance policy.

COMPLIANCE GOVERNANCE RESPONSIBILITIES

- Assume a commitment aimed at preventing corruption and/or transnational bribery risks (C/ST), so that the organization conducts its business ethically, transparently, and honestly.
- Verify that the Compliance Officer has the availability and capacity necessary to perform their functions.
- Verify that the Compliance Officer and the Legal Representative carry out the activities assigned in this manual and in the organization's SAGRILAFT manual.

4.2 Legal Representative

The PTEE must include, at a minimum, the following functions assigned to the Legal Representative:

- Submit, together with the Compliance Officer, for approval by the highest corporate body, the proposal of the PTEE.
- Ensure that the PTEE is aligned with the compliance policies adopted by the highest corporate body.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.
- In cases where there is no Board of Directors, the Legal Representative shall propose the person who will serve as the PTEE Compliance Officer for designation by the highest corporate body.
- Certify before the Superintendence of Companies compliance with the provisions set forth in this chapter, when required by such authority.
- Ensure that the activities resulting from the development of the PTEE are properly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Supporting documentation shall be retained in accordance with Article 28 of Law 962 of 2005, or any regulation that modifies or replaces it.

4.3 PTEE Compliance Officer

Given the relevance of the PTEE Compliance Officer in the stages of implementation, monitoring, and continuous strengthening of the Corporate Transparency and Business Ethics Program (PTEE) of the organization, the minimum requirements and main functions are defined below:

Minimum Requirements:

- Have the capacity to make decisions to manage corruption and/or transnational bribery risks (C/ST) and maintain direct communication with, and report directly to, the Shareholders' Assembly.
- Possess sufficient knowledge in corruption and/or transnational bribery risk management (C/ST) and understand the ordinary course of the organization's activities.
- Have the support of a human and technical team, in accordance with the level of corruption and/or transnational bribery risk (C/ST) and the size of the organization.
- Not belong to the administration, corporate bodies, or the statutory audit function (serve as Statutory Auditor or be linked to the audit firm performing such function, if applicable), nor perform similar functions within the organization.
- When the Compliance Officer is not employed by the organization, such individual may or may not be linked to a legal entity.
- Not act as Compliance Officer, principal or alternate, in more than ten (10) companies. To serve as Compliance Officer for more than one organization: (i) the Compliance Officer must certify; and (ii) the appointing body must verify that the Compliance Officer does not perform such role in competing companies.
- When there is a business group or declared control situation, the Compliance Officer of the parent or controlling entity may be the same individual for all companies within the group, regardless of their number.
- Be domiciled in Colombia.

COMPLIANCE GOVERNANCE
RESPONSIBILITIES

Responsibilities:

- Implement the policies issued to prevent, detect, and control corruption and/or transnational bribery risks (C/ST).
- Submit, at least once a year, reports to the highest corporate body. At a minimum, such reports must include an evaluation and analysis of the efficiency and effectiveness of the PTEE and, where applicable, propose improvements. Likewise, demonstrate the results of the Compliance Officer's management and of the organization's overall administration in relation to the PTEE.
- Lead the structuring of the Corporate Transparency and Business Ethics Program (PTEE), which shall be contained in a compliance manual. The content of such program shall be mandatory for all administrators, employees, shareholders, and contractors.
- Define, adopt, and monitor actions and tools for the segmentation, identification, measurement, and control of corruption and/or transnational bribery risks (C/ST).
- Manage periodic activities for the assessment of corruption and/or transnational bribery risks (C/ST), which may be carried out by employees designated by the Compliance Officer or by third parties contracted by the organization.
- Designate the body responsible for developing methodologies, models, and qualitative and/or quantitative indicators of recognized technical value for the timely detection of corruption and/or transnational bribery risks (C/ST).
- Delegate, where authorized by the highest corporate body, the administration of the PTEE in subsidiaries domiciled abroad, without prejudice to the Compliance Officer remaining the highest authority in C/ST risk management.
- Inform the organization's administrators of violations committed by any employee in relation to the PTEE, so that corresponding disciplinary procedures may be initiated in accordance with internal labor regulations.
- Lead an appropriate communication strategy to ensure effective internal and external dissemination of the PTEE among employees, shareholders, and contractors.

COMPLIANCE GOVERNANCE
RESPONSIBILITIES

- Select and facilitate ongoing training for employees in the prevention of corruption and/or transnational bribery (C/ST).
- Ensure that through the PTEE dissemination strategy, employees, shareholders, and contractors are aware of the consequences of violating the program.
- Provide ongoing support and guidance to employees and shareholders regarding the implementation of the PTEE.
- Manage the organization's ethical reporting channel.
- Manage internal investigation procedures, using internal resources or specialized third parties, when there is suspicion of violations of Law 1778 or the PTEE.
- Submit, together with the Legal Representative, the PTEE proposal for approval by the highest corporate body.
- Implement a risk matrix and update it according to the organization's needs, risk factors, and materiality of corruption and/or transnational bribery risks (C/ST).
- Verify the proper implementation of mechanisms to ensure whistleblower protection and the prevention of workplace harassment in accordance with the law.
- Establish internal investigation procedures to detect non-compliance with the PTEE and acts of corruption.
- Verify compliance with due diligence procedures.
- Ensure proper retention of supporting documentation and all information related to the management and prevention of corruption and/or transnational bribery risks (C/ST).
- Conduct evaluations of PTEE compliance and the organization's exposure to corruption and/or transnational bribery risks (C/ST).
- Ensure the effective, efficient, and timely compliance with the PTEE.

4.4 Internal Audit

The employee or area responsible for performing the organization's internal audit must carry out a systematic, critical, and periodic review of the proper execution of the Corporate Transparency and Business Ethics Program (PTEE).

The annual audit plan must include a specific program for the verification and compliance of processes and controls related to the prevention and control of corruption and/or transnational bribery risks (C/ST), in order to measure the effectiveness and compliance of each and every stage and element of the program.

For such purpose, the necessary procedures must be carried out for its verification through audit. Based on the results and conclusions of such work, reports shall be issued to the PTEE Compliance Officer, who must establish the necessary corrective actions. Likewise, other relevant bodies shall be informed of the results of the review of the Corporate Transparency and Business Ethics Program (PTEE).

4.5 Statutory Auditor

Within the framework of the Corporate Transparency and Business Ethics Program (PTEE) for the prevention of corruption and/or transnational bribery (C/ST), the functions of the Statutory Auditor are as follows:

- Ensure that the operations, business activities, and contracts entered into by the organization comply with the instructions and policies approved by the highest corporate body.
- In accordance with Article 207 of the Commercial Code and applicable accounting standards, the Statutory Auditor of the Obligated Entity must verify the accuracy of the accounting records and ensure that, in transfers of money or other assets between the Obligated Entity and its Subsidiaries, no direct or indirect payments related to bribes, gifts, kickbacks, or other corrupt practices are concealed.

- Submit reports, as required by the Superintendence of Companies, regarding compliance with applicable regulations related to corruption and/or transnational bribery (C/ST).
- In accordance with Article 32 of Law 1778 of 2016, which amends subsection 5 of Article 26 of Law 43 of 1990, Statutory Auditors are required to report to criminal, disciplinary, and administrative authorities acts of corruption, as well as the alleged commission of crimes against public administration, economic and social order, or economic assets detected in the performance of their duties. They must also report such facts to the corporate bodies and management of the company. Such reports must be submitted within six (6) months from the time the Statutory Auditor becomes aware of the facts. For the purposes of this article, professional secrecy protections applicable to Statutory Auditors shall not apply.
- In the performance of their duties, the Statutory Auditor must pay special attention to red flags that may give rise to suspicion of acts related to potential corruption.

4.6 Employees

The primary duty of an employee of Open Intelligence S.A.S. is to maintain a strict commitment to the policies set forth in this manual, particularly those related to conduct associated with corruption and/or transnational bribery (C/ST) as defined by the organization, which shall be reflected in compliance with the following duties:

- Know the provisions established by law regarding the risk of corruption and/or transnational bribery (C/ST).
- Apply in their work the rules, policies, procedures, and instructions established by Open Intelligence S.A.S., aimed at preventing the materialization of corruption and/or transnational bribery risks (C/ST) through the organization's operations.
- Comply with the principles and rules of conduct set forth in the organization's Code of Conduct.

COMPLIANCE GOVERNANCE
RESPONSIBILITIES

- Prioritize adherence to ethical principles over the achievement of commercial objectives.
- Report conduct or acts related to corruption and/or transnational bribery (C/ST), as defined in this manual.

It is the duty of Open Intelligence S.A.S., its shareholders, and its employees to ensure compliance with regulations aimed at preventing and controlling the risk of corruption and/or transnational bribery (C/ST), not only to contribute to the fulfillment of the purposes of the State and compliance with the law, but also to protect the national and international image and reputation of Open Intelligence S.A.S.

C/ST RISK FACTOR SEGMENTATION

5.1 Counterparties: Clients, Business Partners, Suppliers, and Contractors

In order to identify counterparties with the highest level of exposure to C/ST risk, the Compliance Officer or their delegate shall perform the segmentation of the following factors in matrix MTSG1.1 Risk Factor Segmentation Matrix – Clients/Business Partners ML/TF/FPADM and MTSG1.2 Risk Factor Segmentation Matrix – Suppliers ML/TF/FPADM.

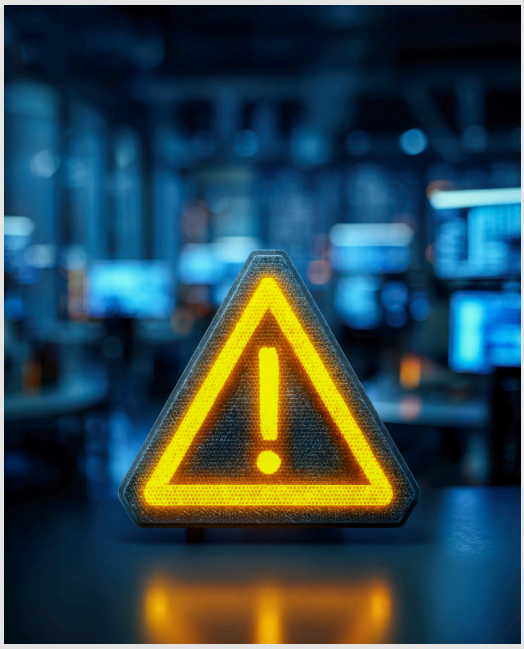
Note: The above activity shall also apply to those counterparties that meet the materiality criteria and exceptions defined in policies 5.4 Materiality Policy for the Application of ML/TF/FPADM Controls and 5.7 Policy on Exceptions in the Application of ML/TF/FPADM Controls of the SAGRILAFT Manual.

- **PEP – Foreign Public Official:** Risk factor segmentation shall be carried out based on the definitions provided at the beginning of this manual (Glossary).

- **Jurisdiction:** Risk factor segmentation is performed by identifying countries with higher corruption perception indices, which may vary by region and are characterized, among other circumstances, by the absence of an independent and efficient justice system, a high number of public officials questioned for corrupt practices, the lack of effective anti-corruption regulations, and the absence of transparent public procurement and international investment policies. There is also risk when the organization conducts operations through subsidiaries in countries considered tax havens according to the classification issued by the National Tax and Customs Directorate (DIAN).

C/ST RISK FACTOR SEGMENTATION

- **Economic Sector:** Risk factor segmentation is performed by identifying economic sectors with a higher number of international bribery cases, based on the report prepared by the OECD in 2014 regarding sectors with higher C/ST risk, which are listed below:



- Mining / Extraction
- Construction
- Transportation and Storage
- Information and Communications
- Manufacturing Industry
- Electricity and Gas Supply
- Human Health
- Public Administration and Defense
- Agriculture, Forestry, and Fishing
- Wholesale and Retail Trade
- Water Supply
- Extraterritorial Organizations and Bodies
- Financial and Insurance Activities

However, risk exposure may increase when there is frequent interaction between the organization, its employees, administrators, shareholders, or contractors and domestic or foreign public officials located in countries with high corruption perception indices, or when local regulations require a large number of permits, licenses, or regulatory requirements for conducting business activities, as this condition facilitates the use of corrupt practices to expedite processes, according to the OECD.

C/ST RISK FACTOR SEGMENTATION

- **Contractors:** A contractor within the framework of the PTEE refers to any third party that has a contractual relationship of any nature with the Organization and meets any of the following conditions: being closely related to high-level government officials in a particular country, acting as an intermediary in an international business or transaction, or participating in relationships or dealings involving PEPs or domestic or foreign public officials. Risk factor segmentation is carried out by identifying contractors involved in relationships or dealings with PEPs or foreign public officials.

Clients, business partners, suppliers, and contractors shall be classified as having a critical C/ST risk profile when they qualify as PEPs, PEPs of International Organizations, Foreign PEPs, or Foreign Public Officials and the variables of jurisdiction and economic sector are assessed as critical; or when the third party qualifies as a contractor and participates in relationships or dealings involving PEPs or foreign public officials.

Clients, business partners, suppliers, and contractors shall be classified as low risk when they do not meet the conditions required to be assessed as counterparties with a critical C/ST risk profile.

5.2 Counterparty: Employees

In order to identify employees with higher exposure to C/ST risk, the VP Human Resources and the Tech Talent Acquisition Manager record and/or update the evaluation of role criticality in matrix MTSG1.4 – Critical Roles Evaluation Matrix, based on the following parameters:

- **Relationships with suppliers and contractors:**
  - Negotiation processes.
  - Decision-making regarding their engagement.
- **Relationships with clients and business partners:**
  - Negotiation processes.
  - Decision-making regarding onboarding.
- **Relationships with public oversight bodies:**
  - Managing economic benefits for the organization.
  - Managing critical permits or authorizations.
  - Managing critical legal processes for the organization (labor, financial, commercial, etc.).
- **Management of financial resources and information:**
  - Handling credentials, signatures, and banking platforms for payments.
  - Authorization of payments to third parties.
  - Authorization of payments or donations to non-profit entities.
  - Authorization to modify payment files and/or transaction amounts.
  - Authorization to make accounting adjustment entries for concepts other than compensations and/or reclassifications.
  - Authorization to adjust or reclassify bank reconciliation items.

An employee shall be classified as having a critical C/ST risk profile when they meet at least two of the above critical variables, moderate when they meet at least one, and low when they do not meet any critical variable.

IDENTIFICATION OF RED FLAGS
AND INTERNAL REPORTING OF AN UNETHICAL EVENT

6.1 Internal Reporting of an Unethical Event

All employees, shareholders, contractors, and persons who are parties to collaboration or joint venture agreements with Open Intelligence S.A.S. are required to report in a timely manner, through the channels established by the organization, any situation identified in the course of their activities that is contrary to the principles and values set forth in the Code of Conduct and the Corporate Transparency and Business Ethics Program (PTEE) for the prevention of corruption and/or transnational bribery risks (C/ST).

To strengthen the identification of such situations subject to reporting, the following red flags are described, as provided as guidance in Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies:

- **In accounting records, transactions, or financial statements:**
  - Invoices that appear to be false or do not reflect the reality of a transaction, or are inflated and contain excessive discounts or reimbursements.
  - Overseas transactions with highly sophisticated contractual terms.
  - Transfer of funds to countries considered tax havens.
  - Transactions that lack logical, economic, or practical justification.
  - Transactions outside the ordinary course of business.
  - Transactions where the identity of the parties or the origin of funds is unclear.
  - Assets or rights included in financial statements that do not have real value or do not exist.
- **In corporate structure or corporate purpose:**
  - Complex or international legal structures without apparent commercial, legal, or tax benefits, or ownership/control of a legal entity without a commercial purpose, particularly if located abroad.

- Legal entities structured with domestic trusts or foreign trusts, or non-profit foundations.
- Legal entities with offshore structures or offshore bank accounts.
- Non-operating companies under Law 1955 of 2019 or shell companies that reasonably do not fulfill any commercial purpose.
- Companies declared as fictitious suppliers by DIAN.
- Legal entities where the Ultimate Beneficial Owner cannot be identified.

In transactions or contracts:

- Frequent use of consulting agreements, intermediation agreements, and joint ventures.
- Contracts with Contractors or state entities that give the appearance of legality but do not reflect precise contractual duties and obligations.
- Contracts with Contractors that provide services to a single client.
- Unusual losses or gains in contracts with Contractors or state entities, or significant changes without commercial justification.
- Contracts containing variable remuneration that is not reasonable or that contain payments in cash, in Virtual Assets, or in kind.
- Payments to PEPs or persons close to PEPs.
- Payments to related parties (shareholders, employees, subsidiaries, branches, among others) without apparent justification.

If any behavior contrary to the organization's ethical principles or the prevention of corruption and/or transnational bribery risks (C/ST) is observed or known, it must be reported to:

- The immediate supervisor, or whoever is in authority above said supervisor.
- Contact the VP Human Resources CHRO by sending the report to Hugo.Ocampo@openintl.com
- FSG 1.2 Report of attempted and unusual operations.
- Email of the external firm acting as PTEE Compliance Officer: oficialdecumplimient@rcteam.co

If the reporting party requires another reporting channel because the situation indicates the involvement of any of the persons responsible mentioned above, or prefers to ensure full anonymity, the report may be made to the organization's PTEE Compliance Officer through the ethical reporting mailbox located on the Open Intelligence S.A.S. website, where the event to be reported may be described and the names or positions of the persons or entities involved in the unethical conduct may optionally be detailed:

- www.openintl.com
  - **ABOUT OPEN** menu
  - **Ethics Line** option

Investigations of reported cases are the responsibility of the immediate supervisor, the VP Human Resources CHRO, and the PTEE Compliance Officer, as applicable. It is important to bear in mind that investigations are conducted under the principle that the person involved in the report is innocent until proven otherwise, and that such investigations are conducted on the basis of the belief that the reporting party acts in good faith and not with malicious intent to harm others.

6.2 Investigation of an Unusual Transaction

Once information regarding an unethical event is received through any of the channels made available by the Organization (email, anonymous reporting channels, etc.), the investigation begins by carrying out the following activities:

- Request the list of transactions of the third party and evaluate whether such transactions have been audited in accordance with Section 9.2 Audit of Processes Sensitive to C/ST Risk (payments and advances to suppliers, financial obligations and contract payments, travel and representation expense payments, political contribution payments, donation payments, payroll payments, payment security, fixed assets, acquisitions).

- Review the segmentation matrix to verify the third party's risk profile and the percentage of completion of the due diligence process (if applicable).
- If the identity of the reporting party is known, invite them to an interview to expand on or resolve any concerns regarding the initial report.
- If applicable, request an update of documents and seek information from public sources regarding the company, its key figures, and beneficial owners in order to build a profile of the transaction.
- Call a meeting with the compliance committee to present the transaction; based on the outcome, if appropriate, immediately inform the highest corporate body of the situation and recommend that operations with the counterparty be preventively halted.
- To close the cycle, apply the Anonymous Survey / Corporate Transparency and Business Ethics Program – PTEE to the areas involved in order to identify possible situations associated with the transaction under investigation.

Note: if there is not sufficient information to initiate an investigation, the case shall be documented and the evidence retained.

6.3 Channeling of Reports Not Associated with the PTEE

When a report received through the channels enabled by the Organization is not related to an unethical event associated with the Corporate Transparency and Business Ethics Program (PTEE), it shall be redirected to the competent area within the organization, which shall be responsible for carrying out the corresponding investigation, analysis, and follow-up until closure, ensuring case traceability and the proper handling of the information.

EXTERNAL REPORTING OF TRANSNATIONAL BRIBERY COMPLAINTS

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

Reports submitted through these channels may be anonymous and, when they are not, they must be treated confidentially by these authorities.

It is important to note that such reports may give rise to the initiation of an administrative sanctioning proceeding for transnational bribery conduct by the Superintendence of Companies against a legal entity or a branch of a foreign company, when there are sufficient grounds to do so.

To report conduct associated with Transnational Bribery, the following link may be used:

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

To report conduct related to acts of corruption, the following link may be used:

http://www.portal.paco.gov.co/

8.1 Divulgación

- In accordance with the context of Open Intelligence S.A.S.'s international business, the compliance manual of the Corporate Transparency and Business Ethics Program (PTEE) and related formats are available in Spanish and English.

- The compliance manual of the Corporate Transparency and Business Ethics Program (PTEE) and the Code of Conduct are available for permanent consultation by employees, shareholders, clients, business partners, suppliers, contractors, and the general public on the website: https://www.openintl.com/es/acerca-de-open/linea-etica/

- Information regarding compliance governance responsibilities shall be provided, with acknowledgment of understanding and approval evidenced through form FTE-1.2 Promissory Letter – Corporate Transparency and Business Ethics Program (PTEE).

- As part of the disclosure strategy for clients, suppliers, and contractors, the Organization, through the document "Disclosure of the Corporate Transparency and Business Ethics Program," shall provide evidence of communication of the Organization's general policy regarding the management of corruption and/or transnational bribery risks (C/ST) and the reporting channels established for this purpose.

- As part of the disclosure strategy directed at employees, evidence shall be maintained of acceptance of the Organization's general policy regarding corruption and/or transnational bribery risks (C/ST), as well as knowledge of the reporting channels established for this purpose.

- Additionally, various awareness strategies shall be implemented through internal communication channels to increase employee awareness.

8.2 Training

The training program shall include, at a minimum, the following aspects:

- Basic PTEE definitions.
- Applicable regulatory framework.
- PTEE policies.
- Reporting mechanisms.
- Responsibilities of employees responsible for implementing prevention mechanisms.
- Sanctioning regime.

Concept	Frequency	Scope	Topic	Evaluation	Responsible
Corporate Induction	Upon employee onboarding	All employees	General PTEE concepts	Yes	Compliance Officer
Corporate Re-Induction	Annually	All employees	General PTEE concepts	Yes	Compliance Officer
Awareness I	Annually	Critical and moderate PTEE roles	PTEE policies	Yes	Compliance Officer
Awareness II	Annually	Shareholders' Assembly Legal Representative Statutory Audit Internal Audit	Compliance governance responsibilities	No, approval through promissory letter	Compliance Officer

DUE DILIGENCE

The due diligence activities required to verify the effectiveness of the management of corruption and/or transnational bribery risks (C/ST) are described below.

9.1 Due Diligence for Counterparties with Critical C/ST Risk Profile

When, during the risk factor segmentation activity, a counterparty is identified as critical, the following controls shall be applied in order to detect possible red flags associated with corruption and/or transnational bribery risks (C/ST):

- Due diligence of clients/partners/business allies and suppliers as defined in the organization's SAGRILAFT Manual.
- Financial analysis described in the enhanced due diligence controls for clients/partners/business allies and suppliers in the SAGRILAFT Manual.
- Disclosure of the Corporate Transparency and Business Ethics Program (PTEE).

9.2 Audit of Processes Sensitive to C/ST Risk

The following outlines the guidelines to be considered in conducting audits of processes sensitive to C/ST risk:

9.2.1 Audit of Purchasing, Payroll, and Fixed Assets

Responsible: Internal Audit, Compliance Officer, or their delegate.
Frequency: annual.
Evidence: a record must be maintained of the General Audit Plan and a final internal quality audit report collecting the findings and improvement opportunities identified.

DUE DILIGENCE

Reference or Description: the Compliance Officer must validate the performance by the Internal Audit area of the following audits included in the "Company General Audit Plan," which cover the evaluation of the sensitive purchasing, payroll, and fixed assets processes:

Process ID	Process Name	Controls to be Audited
PSO2.1	Purchasing Process	Authorized signatures to approve purchase and/or service requests
PSO2.1	Purchasing Process	Approval of purchases under the amount established in the Purchasing and Services Approval Matrix
PSO2.1	Purchasing Process	Authorized signatures to approve the creation of new suppliers and compliance with requirements
PAF4.1	Payroll Generation	Approval signatures for salary increases and promotions
PAF4.1	Payroll Generation	Monthly payroll files with supporting documentation corresponding to payroll changes
PAF-04	Control of Travel Expenses and Other Expenses	Supporting documents for legalization/settlement of travel expenses
PAF-04	Control of Travel Expenses and Other Expenses	Authorized signatures to approve travel expenses
PAF-04	Control of Travel Expenses and Other Expenses	Authorized signatures for settlement of travel expenses
PSO3.1	Fixed Assets Control	Authorized signatures for the entry and exit of fixed assets of the company
PSO3.1	Fixed Assets Control	Authorized signatures for movement of fixed assets of each area
PSO3.1	Fixed Assets Control	Fixed assets coded

9.2.2 Audit of Bank Reconciliations

Responsible: Tax & Accounting Manager, Accounting Assistant.
Frequency: monthly, during the first 4 days following the month to be reconciled.
Evidence: a "Bank Accounts and Investments Inventory" report is generated in the accounting system.
Reference or Description: in order to determine whether there are differences between the Company's accounting records and the information reflected in bank statements, the Accounting Assistant prepares an inventory of the accounting accounts to be reconciled and validates their opening and closing balances against the bank statement balances. Verification of the reconciliation of the accounts is performed by the Tax & Accounting Manager, who is responsible for identifying and communicating to the Compliance Officer any possible red flags associated with C/ST risk.

9.2.3 Audit of Acquisitions

Responsible: Compliance Officer or their delegate.
Frequency: per event.
Evidence: a record must be maintained of the audit plan, working papers, and a report collecting the findings and improvement opportunities identified.

The audit plan must include validation of the following concepts:

- Analysis of the legal due diligence of strategic, financial, operational, compliance, and reputational risks in accordance with the type of acquisition carried out by the Organization.
- Authorization of the acquisition by the highest body of the Organization, duly recorded in Shareholders' Assembly minutes.
- Due diligence of the different counterparties involved in the acquisition, as defined in the organization's SAGRILAFT Manual.

- Analysis of the financial projection and return on investment.
- Supporting documentation of the executed transaction (contract, disbursement plan).

9.3 PTEE Compliance Audit

Responsible: Internal Audit, Compliance Officer or their delegate.
Frequency: annual.
Evidence: report collecting the findings and improvement opportunities identified.
Reference or Description: Internal Audit, in coordination with the Compliance Officer, shall include in its work plan the verification of the following relevant aspects of the PTEE based on the selection of a sample of documents:

- Verification of due diligence of counterparties: validate that the due diligence controls, financial analysis defined in the SAGRILAFT Manual, and the Disclosure of the Corporate Transparency and Business Ethics Program are duly applied.
- Verification of compliance with PTEE training: validate the evidence of compliance with the training defined in this Manual.

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, observing the different applicable regulations defined by the Superintendence of Companies. It is a formal invitation to promote and reinforce the obligation to do things correctly and helps ensure that the policies are fully understood; compliance with them is mandatory for each and every shareholder and employee 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 by a manager or superior regarding violations of rules must not exist.

Shareholders and employees in commercial processes, supply management, human talent management, and internal control assurance, in their day-to-day activities, must evaluate the degree of compliance with the policies and provisions described herein, in order to detect deviations and inform the PTEE Compliance Officer so that the necessary corrective measures may be taken and, if applicable, sanctions may be imposed.

The application of the sanctioning regime derives from the occurrence of irresponsible, permissive, negligent, inefficient, or omissive actions and attitudes in the performance of any employee that affect the organization. Such regime consists of the application of the provisions of the internal labor regulations approved by the highest corporate body, which are fully known to employees.

The sanctions and disciplinary actions that may apply shall address each specific situation and depend on the seriousness of the infringement. In all cases, in order to grade the sanctions, the organization's management shall be consulted in order to ensure that the measures taken are equitable and guarantee the protection of the rights of employees and of the organization.

CONTROL AND SUPERVISION OF COMPLIANCE WITH THE CORPORATE TRANSPARENCY AND BUSINESS ETHICS PROGRAM (PTEE)

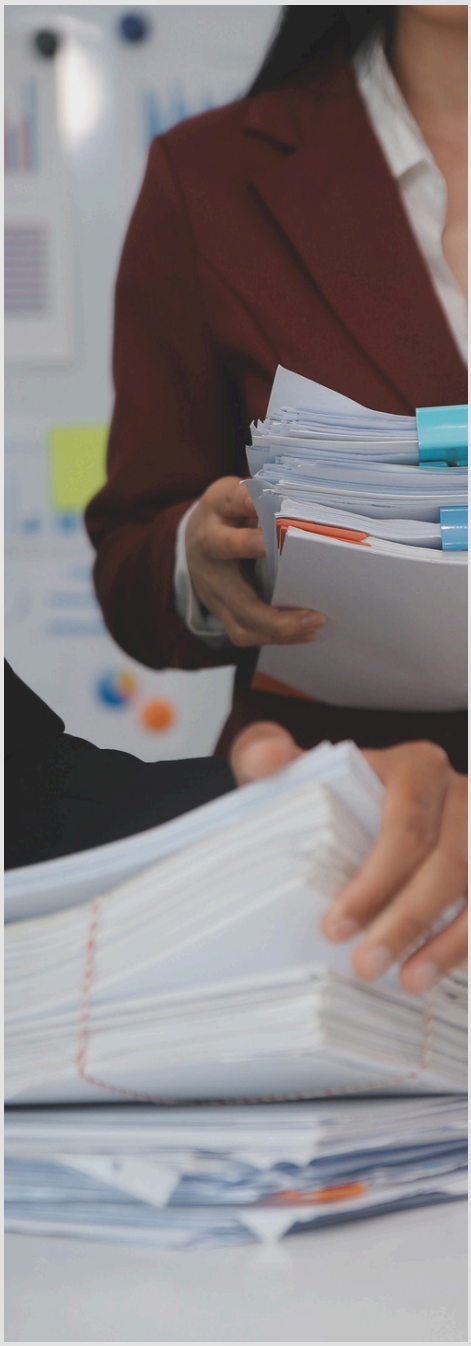
The overall supervision of compliance with this document is the responsibility of the organization's Shareholders' Assembly, in accordance with current regulations.

Enforcing the policies indicated in this document is the responsibility of the PTEE Compliance Officer of Open Intelligence S.A.S. assigned by the Shareholders' Assembly.

Under the direction of the presidency, the Legal Representative, and the PTEE Compliance Officer of Open Intelligence S.A.S., the elements of the Corporate Transparency and Business Ethics Program (PTEE) shall be reviewed and updated annually.

DOCUMENTED INFORMATION GENERATED

- FTE-1.2 Promissory Letter – Corporate Transparency and Business Ethics Program (PTEE).
- FTE-1.3 Statement of Net Worth / Financial Condition Declaration Form.



13 References

- Code of Conduct
- Internal Labor Regulations
- Law 1778 of February 2, 2016
- External Circular 100-00003 of July 26, 2016
- External Circular 100-000011 of August 9, 2021
- External Circular 100-000012 of August 9, 2021
- PSO2.1 Purchasing Process
- PAF4.1 Payroll Generation
- PAF-04 Control of Travel Expenses and Other Expenses
- PSO3.1 Fixed Assets Control
- Website https://www.openintl.com/es/acerca-de-open/linea-etica/

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