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|  | <b>PROCESS: RISK MANAGEMENT</b> | Code: PO-GR-02   |
|                                                                                   | <b>POLICY</b>                   | Date: 05/05/2025 |
|                                                                                   | <b>PTEE COMPLIANCE POLICY</b>   | Version : 01     |
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GRUPO SAN JUANITO SAS adopts this Compliance Policy with the purpose of guiding the development of its business and operations under principles of ethics, transparency, integrity and legality, ensuring the prevention, detection and mitigation of the risks of transnational corruption and bribery (C/ST).

This policy constitutes the general framework for the implementation, execution and continuous improvement of the Business Transparency and Ethics Program (PTEE), and is mandatory for all administrators, employees, associates, contractors and other stakeholders linked to the group.

### Principles and compliance guidelines

GRUPO SAN JUANITO SAS commits to:

- a) Develop its activities under a risk management approach, based on the identification, evaluation and control of transnational corruption and bribery risks, according to the nature, size and complexity of the operations.
- b) Act at all times with integrity, transparency and diligence, rejecting any practice that involves corruption, bribery or misconduct in the development of business.
- c) Clearly assign the roles, responsibilities, and controls necessary for the proper management of C/ST risk, ensuring that all levels of the organization know and fulfill their obligations.
- d) Implement due diligence mechanisms for knowing counterparties, ensuring that business relationships with third parties comply with ethical and legal standards.
- e) Prohibit the delivery, offering or acceptance of benefits, payments, gifts or any other form of incentive that may unduly influence business decisions.
- f) Ensure that payments, remuneration, commissions and other economic transactions have a legitimate cause, are verifiable and are duly supported.
- g) Ensure that representation expenses, travel, hospitality and similar expenses are reasonable, transparent and in accordance with internal guidelines.
- h) Regulate donations, contributions and sponsorships under criteria of transparency, legality and prior assessment of C/ST risk.
- i) Promote a culture of compliance through training, outreach and awareness programs aimed at employees, managers, contractors and other stakeholders.
- j) Provide confidential and secure channels for receiving complaints, guaranteeing anonymity, protection of the complainant and no retaliation.
- k) Require the duty of internal and external reporting of any suspicious or irregular conduct related to transnational corruption or bribery.

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| <b>Prepared</b>    | <b>He reviewed</b>   | <b>Approved</b>       |
| Compliance Officer | Legal Representative | Shareholders' Meeting |

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- l) To ensure the preservation, integrity and availability of information related to the PTEE and the company's operations.
- m) Ensure coordination between the general shareholders' assembly as the highest social body, the Legal Representative and his alternate, the Compliance Officer and the control bodies for the proper implementation and supervision of the PTEE.
- n) Apply the corresponding sanctions for non-compliance with this policy, in accordance with current regulations and the organization's internal rules.
- o) Evaluate and periodically update the Business Transparency and Ethics Program and this Compliance Policy, in accordance with regulatory, environmental or business changes.

#### **Commitment from Senior Management**

The General Assembly of Shareholders and the Senior Management of GRUPO SAN JUANITO SAS assume the commitment to lead and promote an organizational culture based on compliance, ensuring the necessary resources for the effective implementation of the PTEE and this Compliance Policy.

This policy comes into effect as of Act No. 45 of May 5, 2025 of the General Shareholders' Meeting.

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