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|  | TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL (PTEE MANUAL) | CÓDIGO: D-PE-20 VERSIÓN: 01 FECHA: AGT-2025 |
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| <i>FECHA</i> | 29/05/2025 | 22/08/2025 |

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INSTITUTIONAL MESSAGE

Rymel invites all personnel to apply the procedures, guidelines, and directives described in this policy to ensure proper management of corruption and transnational bribery risks (hereinafter “the Risks”) as part of its PTEE.

This is based on Rymel’s commitment to preventing and detecting such risks through legal, ethical, and transparent practices, promoting integrity, honesty, and zero tolerance for corruption or bribery that contradict corporate principles. The company adopts the highest standards established by Colombian regulations—such as External Circulars 100-000011 and 100-000012 of August 9, 2021, Law 1474 of 2011 (Anti-Corruption Statute), and Law 1778 of 2016—as well as international standards like the U.S. Foreign Corrupt Practices Act (FCPA).


It is essential that decisions and actions by company members and third parties acting on its behalf are based on legal and ethical behavior that builds trust among stakeholders. Therefore, Rymel’s Board of Directors and CEO fully support the guidelines in this policy and expect full compliance without exception.

Rymel Colombia S.A.S.

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1. DEFINITIONS

- **Shareholder:** Any natural or legal person who owns one or more shares of Rymel.
- **Agent:** A third-party representative, consultant, advisor, joint venture partner, supplier, or delegate acting on behalf of the Company in negotiations with governmental, state, or public entities, including those owned or controlled by the government, customs authorities, immigration agencies, tax authorities, or other public officials.
- **Senior Management:** A person or group of persons who direct and control the Company at the highest level (e.g., Shareholders' Assembly, Legal Representative, among others).
- **ABC:** Acronym for *Anti-Bribery and Corruption*.
- **Reporting Channels:** Available mechanisms that allow employees and third parties to report detected irregularities while ensuring anonymity and confidentiality of the information.
- **Client:** All natural or legal persons to whom Rymel offers its products.
- **Employee:** Any natural person who personally and regularly performs a role or task within the Company and receives compensation or salary in return.
- **Conflict of Interest:** A conflict of interest arises in any situation where an employee's interests or obligations (personal, professional, social, political, or others) conflict—or may conflict—with the interests of Rymel.
- **Corruption:** Any act or conduct, committed directly or indirectly by the Company, its Senior Management, Employees, or other third parties, involving the misuse of public or private power to obtain a benefit for oneself or others, in violation of the Company's principles and values, regardless of financial or economic impact. This includes crimes against public administration, the environment, economic and social order, financing of terrorism and organized crime, management of resources linked to terrorist or criminal activities, and any punishable conduct related to public assets, as defined in Law 1474 of 2011, Law 1778 of 2016, or other applicable legislation.
- **C/ST:** Acronym for *Corruption and Transnational Bribery*.
- **Anti-Corruption and Anti-Bribery Due Diligence:** Refers to the ongoing and periodic review and evaluation process that the Company must conduct based on its exposure to corruption and bribery risks. This term does not refer to due diligence procedures used in other risk management programs (e.g., money laundering, terrorism financing, or proliferation of weapons of mass destruction), which are governed by different regulations.
- **Enhanced Due Diligence:** The process by which the Company adopts additional and more intensive measures to understand the third party, its business, operations, products, and transaction volume.
- **Donation:** Transfer of money, goods, or services to an external entity without receiving any economic or other compensation. This may include cash, products, equipment, consulting services, or any other asset.

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- **Risk Event:** An incident or situation related to Corruption and Transnational Bribery (C/ST) that occurs within the Company during a given time period.
- **Risk Factors:** Potential elements or causes that generate C/ST risk for Rymel. The Company must identify them considering third parties, products, activities, channels, economic sectors, and jurisdictions.
- **Foreign Corrupt Practices Act (FCPA):** U.S. legislation that establishes principles to prevent corporate corruption in foreign business dealings involving companies under U.S. jurisdiction or using the U.S. financial system.
- **Public Official:** For the purposes of this manual, refers to any national or foreign public servant, regardless of category, and not necessarily classified as a PEP under local regulations.
- **Risk Management:** The adoption of policies that enable the prevention and control of risk.
- **Tools:** The means used by the Company to prevent and control the occurrence of C/ST risk and to detect unusual or suspicious operations.
- **Hospitality:** Any form of entertainment, invitation, courtesy, or event related to the ordinary course of business intended to enhance commercial relationships, such as breakfasts, lunches, dinners, cocktails, workshops, seminars, travel, and product or service demonstrations.
- **Jurisdiction-Region:** Refers to the geographic zones or regions where the Company or any of its third parties operate. These may be local or international.
- **Highest Corporate Body:** For the purposes of this document, refers to the highest governing instance within Rymel group companies (e.g., General Shareholders' Assembly, Board of Directors).
- **Object or Offer of Value:** Money or any item or offer that holds value for the recipient, such as gifts, services, travel expenses, donations (whether charitable or not), or political contributions.
- **Compliance Officer:** The individual appointed by Rymel responsible for promoting, developing, and ensuring compliance with specific procedures for the prevention, updating, and mitigation of corruption and transnational bribery risks.
- **Unusual Operation:** Any transaction that falls outside normal parameters or, due to its amount and characteristics, does not align with the economic or commercial activity of the relevant stakeholder segment. These must be internally reported to the Compliance Officer and either be properly justified or under review.
- **Suspicious Operation:** An unusual transaction that, due to its frequency, amount, or characteristics, does not align with the normal systems and practices of the business, industry, or sector. Furthermore, based on customary practices, it cannot be reasonably justified after review. These operations are confidential and must be reported to the Company's highest governing body.
- **Charitable Organization:** A non-profit entity created to improve health, safety, culture,




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community development, or education. It does not include institutions whose primary purpose is to promote a political, ideological, or religious agenda (e.g., political parties, action committees, churches), although the term may include charitable activities supported by such organizations (e.g., an orphanage sponsored by a religious group).

- **Facilitation Payments:** Payments made to a Public Official to secure, expedite, or accelerate legal and routine procedures for the benefit of the Company or its Employees.
- **Politically Exposed Persons (PEPs):** Public officials within national or territorial government employment classifications who, by virtue of their roles, are directly or indirectly responsible for general direction, policy formulation, adoption of plans, programs, and projects, or direct management of state assets, funds, or values. This includes budget execution, public contracting, investment project management, payments, settlements, and administration of movable and immovable property. Also includes Foreign PEPs and PEPs from International Organizations.
- **PEPs from International Organizations:** Individuals holding executive roles in international organizations such as the United Nations, OECD, UNICEF, and the Organization of American States, among others (e.g., directors, deputy directors, board members, or equivalent positions).
- **Foreign PEPs:** Individuals holding prominent public functions in another country, referred to as Foreign Politically Exposed Persons. These include: (i) Heads of State, Heads of Government, Ministers, Deputy Ministers, or Secretaries of State (ii) Members of Parliament or Congress (iii) Members of Supreme Courts, Constitutional Courts, or other high judicial bodies whose decisions are generally not subject to appeal (iv) Members of central bank boards or tribunals (v) Ambassadors, chargés d'affaires, senior military officials (vi) Members of administrative, management, or supervisory bodies of state-owned enterprises (vii) Legal representatives, directors, deputy directors, and/or board members of international organizations These categories do not include mid-level or lower-ranking officials. The status of Foreign PEP is retained during the term of office and for two (2) years following resignation, dismissal, termination, or any other form of separation.
- **PTEE:** The Transparency and Business Ethics Program established under Chapter XIII of the Basic Legal Circular (CBJ) issued by the Superintendence of Companies.
- **Supplier or Contractor:** A natural or legal person who sells a good or provides a service required for Rymel's operations.
- **Gift:** Any tangible or intangible item given to a third party without obligation of reciprocity. This includes, but is not limited to, promotional items such as umbrellas, caps, pens, calendars, and planners.
- **Retaliation:** Any act or threat made by a person against another for reporting unethical or illegal conduct, opposing such conduct, participating in proceedings, or cooperating in an investigation. Also referred to as reprisal.
- **Segregation of Duties:** The assignment of responsibilities for transaction authorization,

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transaction recording, and asset custody to different individuals to reduce the opportunity for any person to commit and conceal errors or fraud in the normal course of their duties. Segregation must be enabled through technology and manual controls to ensure role and responsibility separation across the company.

- **Red Flags:** Specific circumstances that raise concern and justify further analysis by the individual or entity.
- **Foreign Public Official:** Any person holding a legislative, administrative, or judicial position in a state, its political subdivisions, local authorities, or a foreign jurisdiction, regardless of whether appointed or elected. Also includes individuals performing public functions for a state, its subdivisions, or foreign jurisdictions, whether within a public body, state-owned enterprise, or entity subject to state control. This status also applies to officials or agents of international public organizations.
- **Bribery:** The act of giving, offering, promising, requesting, or receiving any gift or item of value in exchange for a benefit or other consideration, or in exchange for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or request is for oneself or a third party, or made in the name of oneself or another.
- **Transnational Bribery:** The act by which the Company, through its Employees, Senior Management, Shareholders, Suppliers or Contractors, or subsidiaries, directly or indirectly gives, offers, or promises to a Foreign Public Official: (i) sums of money; (ii) items of monetary value; or (iii) any benefit or advantage in exchange for the official performing, omitting, or delaying any act related to their duties in connection with an international business or transaction.
- **Superintendence of Companies:** The Colombian authority responsible for the inspection, oversight, and control of commercial companies.
- **Third Parties:** Natural or legal persons with whom the Company has business, contractual, or legal relationships of any kind, including shareholders, partners, clients, suppliers or contractors of goods and services, owners, or holders, among others.
- **Third-Party Intermediaries:** Individuals, companies, or independent entities acting on behalf or in representation of the Company to facilitate, promote, or execute commercial activities or transactions.

2. REGULATORY FRAMEWORK

The main regulations governing legal compliance for Rymel S.A.S., and forming the set of guidelines to conduct business in a legal, ethical, and transparent manner, include:

- **External Circulars 100-000011 and 100-000012 of 2021 – Superintendence of Companies:** Comprehensive amendment to Chapter XIII of the 2017 Basic Legal Circular, aimed at strengthening the risk-based approach both in the supervision by this entity and in the development of policies and matrices by commercial companies and

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entities subject to the PTEE compliance regime.

- **Chapter XIII of the Basic Legal Circular of the Superintendence of Companies (“Circular”)**: This regulation requires supervised companies to design and implement a Transparency and Business Ethics Program (PTEE) when they meet the criteria related to economic activity, total assets, or total income as defined in the circular.

In summary, this policy seeks to implement the highest current standards for the prevention of the aforementioned risks at both national and international levels. Accordingly, the policy is based on:


- The **Foreign Corrupt Practices Act (FCPA)** of the United States.
- The **“Resource Guide to the U.S. Foreign Corrupt Practices Act – Second Edition”** issued by the Criminal Division of the U.S. Department of Justice (DOJ) and the Enforcement Division of the U.S. Securities and Exchange Commission (SEC).
- The **United Nations Convention Against Corruption (UNCAC)**.
- The **Convention on Combating Bribery of Foreign Public Officials in International Business Transactions** of the **Organisation for Economic Co-operation and Development (OECD)**.
- The **Inter-American Convention Against Corruption** of the **Organization of American States (OAS)**.
- **External Circular 100-000011 of August 9, 2021** issued by the Superintendence of Companies of Colombia, serving as a guide for implementing business ethics programs to prevent the conduct outlined in **Law 1778 of 2016**.
- **Law 1778 of 2016** – Regulation on the liability of legal entities for acts of transnational corruption and other provisions related to anti-corruption efforts.

3. OBJECTIVE AND SCOPE

This document applies to members of the shareholders’ assembly, legal representative, managers, coordinators, and, in general, any employee or third party (temporary or permanent) with whom Rymel S.A.S. establishes a commercial, contractual, or cooperative relationship, whether directly or indirectly.

Rymel S.A.S. requires all personnel to apply the procedures, guidelines, and directives described in this document, recognizing the importance of legal, ethical, and transparent practices. These principles promote conduct based on integrity, honesty, and full transparency, and guide business operations in a responsible manner under a zero-tolerance approach to corruption and transnational bribery, or any actions that contradict corporate principles.

It is equally important that decisions and actions taken by Company members and third parties acting on its behalf are based on ethical behavior that fosters trust among all stakeholders. Accordingly, the Board of Directors and the CEO of Rymel S.A.S. fully support

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the directives set forth in this document and expect full compliance without exception.

General Objective

To implement guidelines and controls that enable the comprehensive development of mechanisms necessary for the prevention of corruption and bribery risks within Rymel S.A.S., through a C/ST risk management program applied to contractual activities.

Specific Objectives

- Establish procedures to minimize the likelihood of reputational risk in the event the Company is subject to illicit operations.
- Implement onboarding, monitoring, and control policies applicable to the conduct of business partners.
- Evaluate the program's performance to ensure legal compliance.
- Declare Rymel's and its senior management's commitment to ethical and transparent conduct with all stakeholders, conducting business responsibly under a zero-tolerance policy toward C/ST acts.

4. PTEE RESPONSIBILITIES

Rymel S.A.S. structures its roles and responsibilities regarding all risks based on the three lines of defense model, which includes: (i) business management, (ii) the compliance function, and (iii) independent review of risk administration.


4.1 First Line of

The first line comprises roles that manage the business or have direct contact with third parties who may influence the Company's operations, as well as those involved in accounting records (e.g., commercial, administrative, procurement, inventory, and finance areas). This line is responsible for identifying, assessing, managing, and controlling risks inherent to the products, activities, processes, and programs under its charge.

New employees in the first line must receive specialized training in risk prevention as soon as possible after hiring. Refresher courses should be provided to ensure that staff remain aware of their obligations and maintain up-to-date knowledge and skills. The scope and frequency of training should be tailored to the risk factors associated with each role.

4.2 Second Line

The second line is led by the risk and compliance areas. These teams continuously monitor

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compliance with anti-corruption and transnational bribery obligations, support process owners (first line) in identifying key risks and controls, and assess control attributes to determine residual risk subject to follow-up.

This includes evaluating whether controls operate consistently and systematically, and reporting any significant failures to senior management, the shareholders' assembly, and/or the audit committee. The second line must challenge business areas using appropriate C/ST risk management tools, conduct risk measurements, and apply technological tools and red flag indicators.

The Compliance Officer is responsible for approving or validating whether operations meet internal policy requirements or, if not, whether non-compliance introduces additional risk beyond the inherent risk of the transaction.

To support this role, the Company continuously evaluates the volume and nature of operations (e.g., purchases, contracts, onboarding) to define quantitative and qualitative characteristics (e.g., materiality, risk level due to public entities or officials). This allows the second line to prioritize risk exposure within the normal transaction flow.

The responsible area must report directly to senior management, the shareholders' assembly, and/or the audit committee. It is also tasked with monitoring and reporting red flags or transactions with signs of corruption or transnational bribery. It must have sufficient resources to perform its duties effectively and play a central, proactive role in monitoring compliance with this policy. To do so, it must be fully familiar with current policies, legal requirements, and business-related risks.


4.3 Third Line

The third line plays a key role in independently evaluating the management and controls of C/ST risks, as well as the Company's processes and programs. It reports to the audit committee or similar oversight body through periodic assessments of internal policy compliance, operational effectiveness of controls, and related processes.

Internal audit must be competent, properly trained, and not involved in the development, implementation, or operation of the risk/control structure. Reviews may be conducted by internal audit or by personnel independent from the process or program under review, and may also involve qualified external parties.

Rymel S.A.S. conducts annual audits of the PTEE using a risk-based approach to assess:

- a) The adequacy of policies and processes to address identified risks;
- b) The effectiveness of policy and process implementation by personnel;

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- c) The operational effectiveness of controls;
- d) The effectiveness of compliance monitoring and quality control, including automatic alert parameters or criteria; and
- e) The effectiveness of training programs for relevant personnel.

In view of the above, the following are the specific roles and responsibilities:

4.4 Assignment of Responsibilities

All employees of Rymel S.A.S. are responsible for understanding and applying the PTEE, recognizing actions that may constitute the materialization of Corruption and Transnational Bribery (C/ST) risks, executing the controls under their purview, reporting incidents, and cooperating with any resulting investigations.

The Shareholders' Assembly is responsible for approving this manual, while Senior Management and the Compliance Officer are tasked with promoting a culture of risk prevention, ethical conduct, and communicating the importance and responsibility that all employees hold in the process of preventing and reporting C/ST-related events.

Additionally, the Shareholders' Assembly must ensure the provision of the financial, human, and technological resources required by the PTEE to guarantee its proper functioning. Accordingly, the following roles and responsibilities have been defined:

4.4.1 Functions of the Shareholders' Assembly

It is the responsibility of the Shareholders' Assembly of Rymel S.A.S. to establish and approve compliance policies, including the instructions to be issued regarding the design, structuring, implementation, execution, and verification of actions aimed at the effective prevention and mitigation of any improper practices.


The main activities of the Shareholders' Assembly are related to decision-making processes focused on achieving Rymel S.A.S.'s strategic objectives and monitoring their execution, along with the defined action plans, all of which are intended to generate value for the Company and its shareholders.

Additionally, it shall:

- Establish, define, and approve the policies that form part of the Transparency and Business Ethics Program (PTEE).
- Approve the PTEE and its respective updates, additions, modifications, or exceptions.
- Define the profile of the Compliance Officer in accordance with PTEE policies.
- Select and appoint the Compliance Officer and their alternate (when applicable).
- Review and evaluate the reports submitted by the Compliance Officer regarding the implementation, execution, and effectiveness of the PTEE, along with any improvement proposals. These reviews must be recorded in the minutes of the assembly.
- Timely analyze the reports and requests submitted by the Legal Representative.
- Issue opinions on reports presented by the statutory auditor or internal and external audits related to the implementation and operation of the PTEE, and follow up on the observations or recommendations included. Such follow-up and its progress must be documented in the corresponding minutes.
- Adopt all necessary and sufficient measures to ensure the Company has Compliance Commitments in place, establishing tools to prevent Rymel S.A.S. from being used as a means or instrument for carrying out acts of corruption or transnational bribery (C/ST).
- Assume a commitment to risk prevention, enabling the Company to conduct its business in a legal, ethical, and transparent manner.
- Allocate the human, technical, financial, and physical resources required by the Compliance Officer for the proper functioning of the PTEE.
- Establish criteria for approving the onboarding of a Third Party when classified as a Politically Exposed Person (PEP), in accordance with all definitions provided in this document.
- Order appropriate actions against Senior Management when they violate the provisions of the PTEE, and mandate the submission of reports to competent authorities when violations occur by any individual that also constitute breaches of applicable national or international regulations.
- Establish guidelines and designate those responsible for conducting audits on the compliance and effectiveness of the PTEE, if deemed necessary.
- Lead a communication and educational strategy to ensure effective dissemination and understanding of PTEE policies among Employees, Senior Management, and other identified stakeholders.
- Verify that the Company, the Compliance Officer, and the Legal Representative carry out the activities assigned under the PTEE.

4.4.2 Functions of the Legal Representative


The Legal Representative of Rymel S.A.S., who serves as the executor of the decisions made by the Shareholders' Assembly, is responsible for the following functions in relation to this manual:

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- Jointly present with the Compliance Officer, for approval by the highest corporate body, the proposed Transparency and Business Ethics Program (PTEE), including any updates, additions, modifications, or exceptions.
- Review the results of risk assessments conducted by the Compliance Officer and establish the corresponding action plans.
- Efficiently allocate the technical and human resources, as determined by the highest corporate body, necessary for implementing the PTEE.
- Ensure that the PTEE is aligned with the Compliance Commitments adopted by the Shareholders' Assembly.
- Verify that the Compliance Officer has the availability and capacity required to perform their duties.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, management, supervision, and monitoring of the PTEE.
- Submit to the highest corporate body any reports, requests, and alerts deemed necessary for review and related to the PTEE.
- Ensure that all activities resulting from the implementation of the PTEE are properly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Supporting documentation must be retained in accordance with Article 28 of Law 962 of 2005, or any regulation that modifies or replaces it.
- Certify to the Superintendence of Companies of Colombia compliance with the provisions of Chapter XIII when required by the authority.
- Propose the individual to serve as Compliance Officer for appointment by the highest corporate body.
- Verify that the procedures of the PTEE effectively implement the C/ST policies adopted by the Shareholders' Assembly.
- Adopt and implement the measures ordered by the Shareholders' Assembly in response to potential violations of the PTEE, including initiating reports to authorities or legal actions.
- Annually present to the highest corporate body the results of their management regarding the performance of the PTEE, at least in the following areas:
 - Updates required in the programs, when applicable.
 - Action plans established in response to the results of C/ST risk assessments conducted by the Compliance Officer.
 - Confirmation that the activities resulting from the implementation of the PTEE are properly documented, meeting criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.
 - Verification that the procedures of the PTEE effectively implement the C/ST policies adopted by the Shareholders' Assembly.

4.4.3 Functions of the Compliance Officer

The Compliance Officer performs a role that consists of ensuring that the Transparency and Business Ethics Program (PTEE) operates in a comprehensive and coordinated manner

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through proper alignment among the various areas involved. Accordingly, the Compliance Officer ensures that all elements required by current regulations regarding C/ST risk management are present. To achieve this, they must promote the adoption and implementation of assigned tasks related to the PTEE across all relevant departments.

Additionally, the Compliance Officer is responsible for:

- Serve as the primary point of contact between Company personnel and the Ethics and Compliance Committee and Company directors.
- Ensure the effective, efficient, and timely implementation of the Transparency and Business Ethics Program (PTEE).
- Submit reports to the Shareholders' Assembly at least once a year. These reports must include an evaluation and analysis of the efficiency and effectiveness of the PTEE, propose improvements where applicable, and demonstrate the results of the Compliance Officer's management and the Company's overall performance in complying with the PTEE.
- Promote the adoption of corrective actions and updates to the PTEE when circumstances require, and at least once every two years. To this end, the Compliance Officer must submit proposals and justifications for such updates to the highest corporate body.
- Jointly present with the Legal Representative the proposed PTEE for approval by the Shareholders' Assembly.
- Ensure that the PTEE is aligned with the Compliance Commitments adopted by the Shareholders' Assembly.
- Implement and update C/ST risk management matrices based on the Company's specific needs, risk factors, materiality, and PTEE policies.
- Define, adopt, and monitor actions and tools for detecting C/ST risks, in accordance with PTEE policies and risk matrices.
- Monitor relationships with agents, advisors, or other Company representatives, including reviewing their engagement and all related contracts.
- Ensure the implementation of appropriate channels that allow any individual to confidentially and securely report PTEE violations or suspicious activities related to unethical or illegal conduct.
- Verify the proper application of the Company's whistleblower protection policy and, for employees, the workplace harassment prevention policy in accordance with applicable law.
- Establish internal investigation procedures within the Company to detect potential PTEE violations.
- Coordinate the development of internal awareness and training programs.
- Evaluate reports submitted by internal audit or equivalent functions, and those presented

by the statutory auditor or external audit, where applicable, and take reasonable measures in response to reported deficiencies. If such measures require authorization from other bodies, the Compliance Officer must ensure that these matters are brought to the attention of the competent authorities.

- Certify compliance with Chapter X before the Superintendence of Companies, as required.
- Verify compliance with applicable Due Diligence and Enhanced Due Diligence procedures.
- Ensure proper archiving of supporting documentation and other information related to the management and prevention of C/ST risks.
- Design methodologies for classifying, identifying, measuring, and controlling C/ST risks as part of the PTEE.
- Conduct evaluations of PTEE compliance.
- Assess the C/ST risks to which the Company is exposed.

4.4.3.1 Requirements to Serve as Compliance Officer


The designated Compliance Officer, responsible for ensuring the proper management of corruption and transnational bribery (C/ST) risks, must meet at least the following requirements:

- Have the authority to make decisions regarding the management of C/ST risks and maintain direct communication with, and report directly to, the Shareholders' Assembly.
- Possess sufficient knowledge in the administration of C/ST risks and understand the Company's ordinary course of business.
- Be supported by a qualified human and technical team, appropriate to the Company's C/ST risk exposure and organizational size.
- If the Compliance Officer is not employed directly by the Company, the individual and the legal entity to which they are affiliated, if applicable, must demonstrate that their professional activities comply with minimum due diligence standards.
- In cases where a corporate group or declared control situation exists, the Compliance Officer of the parent or controlling entity may serve as the Compliance Officer for all companies within the group or conglomerate, regardless of the number of entities involved.

4.4.3.2 Incompatibilities, Disqualifications, and Conflict of Interest Management

Rymel S.A.S. establishes the following incompatibilities and disqualifications for the designated Compliance Officer:

- Must not be part of the Company's management or corporate governance bodies.
- Must not belong to the statutory audit function (i.e., serve as statutory auditor or be affiliated with the auditing firm performing this role, if applicable), nor serve as internal auditor or perform similar or equivalent functions within the Company.

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- Must not be part of areas directly involved in activities related to the Company's core business purpose.

4.4.3.3 Functions Related to the Execution of Investigations

- Investigate and monitor incidents of corruption and misconduct by Rymel employees, with the aim of preventing, deterring, detecting, and minimizing risk, as well as protecting the Company's image, reputation, and assets.
- Analyze reports related to incidents of money laundering (ML), terrorist financing (TF), financing of the proliferation of weapons of mass destruction (FPWMD), and corruption/transnational bribery (C/ST), received through whistleblower channels, and, where applicable, conduct the necessary and efficient inquiries and investigations into the reported events.
- Assess the need to engage an independent third party to support specific investigations, based on the severity, circumstances, personnel involved, and technical expertise required, and escalate this recommendation to the Ethics and Compliance Committee for approval.
- Investigate reports of alleged violations of this manual and the Code of Ethics.
- Preserve evidence obtained during the investigation process as support for remediation actions resulting from decisions made by the Ethics and Compliance Committee.
- Issue bulletins and recommendations focused on the prevention, detection, and response to risks related to ML/TF/FPWMD/C/ST.

4.4.4 Functions of the Statutory Auditor

To comply with local regulations regarding the participation of the Statutory Auditor in the Transparency and Business Ethics Program (PTEE), Rymel S.A.S. establishes the following functions for this oversight body:

- Fulfill the duty to disclose information when required by law, notwithstanding the obligation of professional confidentiality.
- Report suspicions of potential acts of corruption or transnational bribery (C/ST) to the competent authority when identified in the course of their work.
- File reports with criminal, disciplinary, and administrative authorities regarding the alleged commission of crimes against the economic and social order—such as corruption, transnational bribery, and terrorist financing—detected in the exercise of their duties, even in cases involving professional secrecy, in accordance with Article 32 of Law 1778 of 2016.
- Inform the Company's management and corporate bodies of the alleged commission of crimes against the economic and social order, including corruption, transnational bribery,

terrorist financing, and financing of the proliferation of weapons of mass destruction.

- Submit the corresponding reports regarding the alleged commission of crimes such as money laundering and terrorist financing (ML/TF) within six months from the date the facts became known.
- Pay attention to indicators that may suggest a potential C/ST risk when analyzing accounting and financial information.
- Give special attention to alerts that may indicate possible acts of corruption encountered during the performance of their duties and report them to the competent authorities.
- Consult and apply International Standards on Auditing (ISAs) 200, 240, and 250, as well as the Guide on the Role of the Statutory Auditor in the Fight Against Money Laundering, Transnational Bribery, and Corruption, available on the website of the Superintendence of Companies.
- Conduct periodic reviews of the PTEE, with results to be communicated to the Compliance Officer.


4.4.5 Functions of Internal Audit

As the third line of defense within the Transparency and Business Ethics Program (PTEE), Rymel S.A.S. assigns the following responsibilities to the Internal Audit function:

- Conduct the evaluation, ongoing supervision, and independent monitoring of the PTEE adopted by Rymel S.A.S. This evaluation must be performed at least once a year to identify potential failures or weaknesses in the implemented policies, prevention and control procedures, and risk methodologies, and to take the necessary measures to correct and optimize the process.
- Include in its annual audit plans a review of the effectiveness and compliance of the PTEE, in order to provide a basis for the Compliance Officer and Senior Management to identify any deficiencies in the program and determine possible solutions.
- Present the results of these audits to management, the legal representative, the Compliance Officer, the Audit Committee, and the Shareholders' Assembly. This presentation aims to provide a clear and transparent view of the effectiveness of the PTEE and the level of compliance with established policies and regulations.

4.4.6 Functions of Other Areas

- **Human Resources:** Develop recruitment controls for candidates applying to positions within the Company, as well as any other controls included in the C/ST risk matrix related to human talent.

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- **Communications:** Support the Compliance Officer in the communication strategy of the PTEE within the Company (training sessions, disclosures, ongoing awareness initiatives).
- **Legal:**
 - ✓ Participate in the drafting and/or updating of contract controls (clauses).
 - ✓ Participate in training related to the identification and management of alerts during contract negotiations—whether commercial or labor-related—if requested by the Compliance Officer.
 - ✓ Support the Compliance Officer in legal advisory matters concerning the potential receipt of reports, whistleblower communication, and protection measures.
- **Procurement/Operations:**
 - Develop controls for supplier due diligence processes.
 - Participate in the drafting and closing of contracts.
 - Support ongoing communication with suppliers, attention to red flags, and other matters deemed necessary by the Company.
- **Sales/Commercial:**
 - Develop controls for customer due diligence processes.
 - Participate in the drafting and closing of contracts.
 - Support ongoing communication with customers, attention to red flags, and other matters deemed necessary by the Company.
- **Asset Protection:** Develop controls (physical, human, and technical security measures) to mitigate risks related to corruption and transnational bribery.
- **Information Technology:** Develop controls (physical, human, and technical security measures) to mitigate risks related to corruption and transnational bribery.

4.4.7 Functions of Rymel S.A.S. Employees

In alignment with the risk management culture promoted by Rymel S.A.S. among its employees, the following responsibilities are defined:

- Be responsible for applying the controls designed for the processes under their charge that present any C/ST risk factors.
- Strictly comply with this manual and its associated documents.
- Ensure integrity, transparency, and ethical conduct in the performance of their roles and job functions.
- Report unusual operations, safeguard documentation related to third-party due diligence, and cooperate with the timely response to requests from authorities.



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- Apply the mechanisms and procedures established to inform the Company of any circumstances that may constitute an act of corruption, as well as any breach or non-compliance with the PTEE, applicable national or international regulations, and/or concerns related to its provisions.
- Participate in training sessions or educational programs on the PTEE and complete the corresponding assessments, if required.

4.5 Committees Appointed for PTEE Risk Management

To monitor compliance with the management of the Transparency and Business Ethics Program (PTEE), the Shareholders' Assembly of Rymel S.A.S. appoints committees that comprehensively evaluate processes related to the prevention, detection, and response to corruption and transnational bribery (C/ST) risks. Below are the functions assigned to each of these committees in relation to the PTEE:

4.5.1 Audit Committee


- Periodically review the implementation and effectiveness of the Company's compliance and ethics policies and procedures, addressing the corporate compliance culture and issuing related recommendations. This includes a regular review of the Company's compliance policies.
- Hold periodic executive sessions with the Legal Department and the Compliance Officer to receive updates on compliance matters.
- Review with the Legal Department any litigation, proceedings, investigations, or other significant legal matters that may have a material financial impact on the Company.
- Ensure that whistleblower procedures are established for:
 - ✓ The receipt, retention, and handling of complaints received by the Company regarding internal accounting controls or audit matters.
 - ✓ Confidential and anonymous submissions by Company employees of concerns related to questionable accounting or audit matters.
 - ✓ Receipt, retention, and handling of complaints or reports (including those submitted anonymously and confidentially) related to ethical issues, conflicts of interest, and any violations of the Company's compliance policies.

4.5.2 Ethics, Anti-Corruption, and Compliance Committee

- Receive reports on ethical or compliance matters through the Company's Ethics Line or other channels, as submitted by the Compliance team.
- Determine which reports should be admitted for investigation and whether such investigations should be conducted internally by the Compliance team or externally by expert consultants. The Committee may decide that a particular report does not warrant

investigation and inform the whistleblower directly via the Ethics Line. In exceptional cases involving issues outside the scope of Compliance, the Compliance Officer may dismiss the report and refer the matter to the appropriate department within the Company.

- Establish, where applicable, protective measures for the Company or, if warranted, for the whistleblower in cases involving suspected illegal or unethical acts, without prejudice to consulting legal advisors and reporting the matter to administrative or judicial authorities as required by national legislation.
- Ensure that:
 - (i) adequate human and financial resources are allocated to the investigation of reports;
 - (ii) investigations are conducted appropriately for each case, in terms of scope and response time;
 - (iii) appropriate internal actions are taken regarding the allegations, including improvements to address control deficiencies; and
 - (iv) legal considerations are taken into account, especially when determining investigative measures and conclusions.
- Receive periodic reports from the Compliance Officer on ongoing investigations and related matters for review.
- Establish recommendations and action plans when justified by the results of investigations.
- Ensure that actions and recommendations adopted for each case are properly communicated so they can be implemented internally within the Company.
- Evaluate whether additional matters arise from reported allegations that require complementary actions.
- Continuously promote and oversee the implementation and effectiveness of the PTEE management program within the Company.
- Conduct periodic reviews of the processes for evaluating and identifying C/ST risks.
- Supervise activities related to the prevention, detection, and response to C/ST risks.
- Review and/or promote key policies, strategies, and projects for managing C/ST risks.
- Stay informed and participate in decision-making regarding the development of investigated cases of corruption and other misconduct, as well as the strategies adopted to prevent and mitigate them.
- Periodically assess the level of compliance with strategic plans developed around the PTEE.
- Ensure that ongoing training support is provided to Company members to guarantee regular education.
- Promote the inclusion of PTEE responsibilities in job descriptions and performance management processes for Company personnel.
- Establish performance indicators for the PTEE, measure its effectiveness within the Company, and identify the need for corrective actions.

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5 PTEE Communication

As part of the Company's commitment to managing corruption and transnational bribery (C/ST) risks, Rymel S.A.S. relies on an ethical organizational culture and effective communication strategy as a fundamental mechanism to ensure that all employees, suppliers, and third parties—starting from their onboarding—are aware of, understand, and internalize the Code of Ethics and the policies of the Transparency and Business Ethics Program (PTEE). By fostering a culture grounded in ethics and values, employees and third parties become aware of the importance of preventing, detecting, and reporting potential misconduct.

5.1 Disclosure

To comply with the aforementioned guidelines, the Compliance Officer must design and implement a disclosure plan in the form and frequency deemed appropriate to ensure its proper execution, at least once (1) per year. This plan should be directed to employees and other third parties identified based on their exposure to corruption and transnational bribery (C/ST) risks. Disclosure may be carried out through mass emails, publication in internal communication channels, or distribution of a copy of the manual across all areas of the Company.

An annual strategy for the dissemination of PTEE policies must include the following:


- Topics targeted at third parties with high C/ST risk exposure, communicated quarterly.
- Topics targeted at third parties with medium or low risk exposure, communicated semiannually or annually.
- Publications regarding unusual operations, suspicious transactions, whistleblower channels, among others.
- The policies of the PTEE.
- The channels available for submitting confidential reports without fear of retaliation.
- Information regarding sanctions applicable to individuals who violate the PTEE.

5.2 Training

To ensure that employees and third parties receive adequate and effective training on the existence of corruption and transnational bribery (C/ST) risks, the Company establishes the following guidelines for training processes:

Each year, the Compliance Officer, in collaboration with the Human Resources department, must design a training plan aimed at:

- All employees, as part of an annual knowledge update.

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- New employees during the onboarding process.
- Critical positions identified in relation to C/ST risk exposure.
- Suppliers, contractors, and other third parties, as determined by the Compliance Officer.

This training plan must, at a minimum:

- Include a defined schedule.
- Establish the content of each scheduled session.
- Define the mechanisms through which the training will be delivered: in-person sessions, virtual programs, email reinforcements, etc.
- Include methods to evaluate both the effectiveness and efficiency of the program, as well as the knowledge acquired by participants.
- Specify the documentation required to support the execution of the training sessions, including detailed information on the location, date, and time of delivery, the specific content covered, and the list of attendees with corresponding evidence (handwritten signature, digital confirmation, or other forms of verification).
- Define the physical or virtual location where the supporting documentation of the training sessions will be stored.

5.3 Ongoing Awareness

Following onboarding sessions for new employees and suppliers, as well as general training for existing personnel and third parties, the Company will implement ongoing awareness initiatives to reinforce the messaging of the Transparency and Business Ethics Program (PTEE) across all external stakeholders. The following key elements should be considered in the design and execution of frequent training and disclosure activities:

- **Segmentation of High-Risk Third Parties:** Identify third parties that present elevated corruption and transnational bribery (C/ST) risks to Rymel in order to deliver targeted training focused on the specific variables that place them in high-risk categories. These parties should receive training with greater frequency than those falling within the Company's defined risk appetite.
- **Topics to Communicate:** Risk factors that may classify a third party as high-risk include associations with Politically Exposed Persons (PEPs) in all definitions, presence in high-risk jurisdictions including non-cooperative countries, involvement in sensitive economic sectors, and prior whistleblower reports, among others.
- **Awareness Frequency:**
 - For third parties with high C/ST risk exposure: quarterly awareness activities.
 - For third parties with medium or low risk exposure: semiannual or annual activities.
- **Reinforcement Through Training and Disclosure:** General and targeted training sessions, along with ongoing communication efforts, should emphasize the importance

of identifying and reporting suspicious operations. These efforts must include:

- Definition and examples of suspicious activities (e.g., red flags, unusual or attempted operations)
- Reporting procedures (available channels, required formats)
- Designated recipients of reports
- Clarification that reports do not constitute formal accusations or legal claims against the reported individual
- Assurance of anonymity and confidentiality
- Guarantee of non-retaliation and commitment to whistleblower protection

6 Employees with Higher Exposure to Corruption and Transnational Bribery Risks

The Compliance Officer shall establish the periodic execution of audits to evaluate compliance with the activities assigned to those positions identified by the Company as having a higher degree of exposure to corruption and transnational bribery (C/ST) risks, as detailed in the supplier/client risk matrix.

The duties assigned to these critical roles include:


- Participating in training sessions and special communications relevant to their position.
- Reviewing bulletins on updates to policies, procedures, and new guidelines implemented by Rymel in relation to the Transparency and Business Ethics Program (PTEE).
- Taking part in knowledge assessments on applicable internal, local, and international regulations, in order to certify their understanding.
- Completing the mandatory and specialized annual training activities related to C/ST risks according to their role, and achieving a score of at least 90% in the corresponding evaluation.

7 Segregation of Duties

Ensuring segregation of duties at Rymel requires a clear separation between authorization, custody, recording, and verification activities. Therefore, an employee may only perform one of these functions—meaning they may authorize, safeguard, record, or verify a transaction, but not more than one.

Segregation of duties at Rymel is ensured through the following mechanisms:

- Identification of incompatible functions that necessitate segregation.
- Removal of the conflicting function from the job profile and reassignment to another individual who can assume it.

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- If it is not feasible to eliminate a function, a relevant mitigating control must be implemented, or an additional approval or review process must be established to fully eliminate the potential conflict requiring segregation.

In the event of changes to the organizational structure or operational processes, Rymel conducts an analysis to identify potential segregation of duties conflicts.

8 Contractual Aspects


Third parties must formally agree to commitments aimed at preventing conduct related to corruption and transnational bribery (C/ST), and such commitments must be explicitly included in the contractual clauses. The inclusion of these provisions in contractual documents serves as an incentive for third parties to refrain from violating the provisions of this manual.

Additionally, the Company must provide access to and communicate the policies that form part of Rymel's Transparency and Business Ethics Program (PTEE) to relevant stakeholders. The minimum clauses to be included in contracts are:

- **Legal Compliance:** Declaration and warranty of compliance with all applicable laws related to C/ST.
- **Ethical Conduct:** Commitment to act in accordance with ethical standards and to refrain from any conduct that may constitute corruption or transnational bribery.
- **Right of Inspection or Audit:** Granting the Company the right to audit the third party's accounts, records, and operations to ensure compliance with contractual provisions.
- **Anti-Corruption Training:** Obligation of the third party to participate in training programs on the Company's C/ST policies (applicable to contracts where the Compliance Officer identifies the need for such training).
- **Indemnification and Liability:** Obligation of the third party to hold the Company harmless from any loss, damage, cost, or expense arising from any violation of C/ST regulations by the third party, its employees, or representatives.
- **Unilateral Termination:** In the event of non-compliance with national or international C/ST laws, the Company reserves the right to unilaterally terminate the contractual relationship without compensation.

9 New Markets

- Whenever Rymel enters new markets, initiates operations in new jurisdictions, or modifies its distribution channels, a risk assessment must be conducted to identify C/ST Risk Factors and Events, in order to define the necessary controls to mitigate the identified risks.
- A written record of the results of the corresponding analysis must be documented by the Compliance Officer.

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10 Document Filing and Retention

Rymel maintains both digital and physical platforms as mechanisms for document preservation. The necessary means are in place to ensure proper identification, storage, protection, retrieval, retention period, and disposition of the Company's records.

All documentation related to the Transparency and Business Ethics Program (PTEE), as well as national or international business transactions, must comply with the guidelines and custody mechanisms established under Article 28 of Law 962 of 2005—which mandates a retention period of ten (10) years—or any regulation that modifies or replaces it, in accordance with the lifecycle and retention requirements of such records.

Upon completion of the retention period, documents may be destroyed, provided the following conditions are met:


- No formal request for delivery has been made by competent authorities.
- The documents are preserved in a magnetic medium that ensures exact reproduction and maintains their evidentiary value.
- Documents supporting the decision to classify an operation as suspicious are archived in a centralized, sequential, and chronological manner, ensuring the necessary security and confidentiality. These records, along with the corresponding report to the UIAF, are prepared to provide complete and timely information to authorities upon request.

The development and implementation of the PTEE by Rymel complies with legal provisions on personal data protection as established in Laws 1266 of 2008, 1581 of 2012, Decree 1377 of 2013, and other applicable regulations.

11 Other Basic Aspects of the PTEE

Rymel has established a Code of Ethics that outlines the general standards of conduct to be upheld by its employees and executives, ensuring that their actions align with corporate values, the obligations arising from the employment relationship, and the ethical principles essential for maintaining transparency in internal relations, interactions with third parties, and engagement with society.

Additionally, through the policies that form part of the Compliance Program—listed in Appendix A: Policies of the Compliance Program—detailed guidelines are issued for employees to follow in order to properly manage corruption and transnational bribery (C/ST) risks. The following are the cross-cutting guidelines applicable to the management of all risks addressed by the Transparency and Business Ethics Program (PTEE):

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11.1. Personnel Selection, Compensation, and Commission Payments

Rymel has established recruitment and hiring procedures aimed at attracting and retaining top talent with the personal, intellectual, and professional qualifications required to achieve its strategic objectives. The Company promotes transparency and objectivity throughout these processes and conducts them without discrimination or undue pressure on candidates. For this reason, the Human Resources department seeks guidance from Rymel's Legal department to determine what information may or may not be requested from candidates during the selection process.

Additionally, to mitigate corruption and transnational bribery (C/ST) risks, the Company requires due diligence procedures, home visits, and medical evaluations for all candidates selected for vacancies at Rymel. These procedures are intensified based on the risk segmentation of the positions being filled or considered for promotion.

To support the management of the Compliance Program, the Human Resources department will ensure that the employee database remains up to date, enabling timely access to information for any analysis or investigation of potential internal corruption cases.

Regarding compensation and commission payments to suppliers or contractors, Rymel establishes the following guidelines:

- Compensation and commission payments to national or foreign suppliers or contractors shall be made exclusively through channels authorized by the financial system and the Company. For international payments, compliance with Colombian banking regulations is required, and transactions must be processed through authorized financial institutions.
- No employee shall tolerate or accept requests from suppliers or contractors to process payments in violation of Company procedures and policies, including the diversion of funds to third parties or any practice that may constitute or be framed as an act of corruption.
- All payments must be supported by corresponding documentation, including invoices, electronic transfers, and/or receipts, to ensure proper justification of the compensation.

11.2 Management of Conflicts of Interest

These guidelines aim to uphold the highest ethical standards and ensure transparency in the Company's relationships with third parties, as well as among its employees and executives. They also seek to guarantee that Rymel's general interest prevails over the individual interests of its personnel. A conflict of interest arises in any situation where the interests or obligations of a shareholder and/or employee—whether personal, professional, social, political, or otherwise—conflict or could potentially conflict with the interests of Rymel.



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As basic guidelines for managing conflicts of interest, Rymel establishes the following:

- Conflicts of interest must be reported by 100% of candidates during employee recruitment processes.
- All shareholders and employees must complete periodic conflict of interest declarations (at least annually), disclosing any personal, financial, or professional relationships that may influence their decision-making.

The following criteria must also be considered to identify situations where personal, professional, or financial interests may unduly influence an employee's objectivity or decision-making:

- A direct relationship exists between the decision to be made, project, or activity, and the personal, family, or professional interests of the individual involved.
- The employee or a close third party may obtain a personal benefit (economic, professional, or otherwise) as a result of a decision or action taken in their professional role.
- Personal or external interests may compromise the employee's impartiality in making an objective decision.
- The employee has been transparent about their interests and has formally disclosed them.
- The situation may be perceived by others as a conflict of interest, potentially undermining trust in the employee's or the Company's impartiality.

If a conflict of interest is identified, the Compliance Officer must conduct an analysis and develop a mitigation plan, which may include reassignment of responsibilities, enhanced supervision, or complete elimination of the conflict.


11.3. Receiving or Giving Gifts

It is common in the ordinary course of business relationships to offer or receive gifts or hospitality. However, such practices may be misused to obtain undue advantages, favors, or engage in illegal activities.

Accordingly, Rymel issues directives and guidelines to ensure the proper handling of these activities, which are regulated under the document titled "Gifts and Hospitality Policy," Appendix D.

11.4 Travel Expenses

Any employee whose role requires business travel must submit a travel request through the tools and procedures established by the Administrative Department.

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To prevent acts of corruption, Rymel has defined guidelines related to travel expenses, which are regulated in the document titled “Travel and Entertainment Policy,” Appendix E. This policy covers expenses related to meals, transportation, lodging, passports, visas, among others. It also outlines the guidelines for expenses incurred through Company-issued credit cards, including defined approval levels and maximum amounts based on the employee’s position within Rymel.

11.5 Transparent Management of Relationships with Public Entities and/or Officials

In the event that a Rymel employee engages with public entities and/or government officials, particular attention must be paid to the following operations involving interactions with public officials and government authorities:

- Participation in national or international public tenders or bidding processes.
- Involvement in procedures for obtaining licenses or administrative authorizations granted by public authorities.
- Engagement with public officials who have autonomous authority to make decisions that may result in direct economic benefits for Rymel.


When interacting with public officials or authorities, Rymel employees must adhere to the following guidelines:

- It is strictly prohibited to exert undue influence over a public official:
- To obtain a resolution favorable to Rymel’s interests.
- Based on a pre-existing personal relationship (e.g., kinship, friendship, mutual business interests).
- By offering compensation, payment, or reward—on behalf of oneself or Rymel—to any third party in exchange for improperly influencing a public official.

To ensure proper traceability and transparency in operations involving public officials, Rymel has issued the document titled *Politically Exposed Persons (PEP) Identification Form*, which outlines in detail the expected conduct of Company employees when engaging with public officials.

11.6 Political Contributions

Rymel shall not allocate or provide funds, facilities, or services to any candidate for political office, political party, official or employee of such organizations, or to any initiative, referendum, or political campaign.

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11.7 Donations

Donations must align with the Company’s corporate social responsibility objectives and must not be used as a means to influence business or political decisions. All donations or contributions must comply with applicable local and international regulations, including anti-corruption laws and the U.S. Foreign Corrupt Practices Act (FCPA), where applicable.

In line with the Company’s needs, Rymel has established a policy to ensure the transparent management of such activities, which is regulated in the document titled *Donations Policy*, Appendix F.

11.8 Sponsorships

All sponsorship activities are strictly prohibited in order to prevent any action that could be interpreted as an attempt to influence decisions by government officials or third parties, or to obtain undue advantages or improper commercial benefits.

11.9 Mergers and Acquisitions

In the event that Rymel intends to undertake any type of corporate reorganization process—such as mergers or acquisitions, purchase of assets, shares, equity interests, or any other restructuring procedure—it must carry out due diligence to gain full knowledge of the target company.


Accordingly, in every negotiation and investment analysis process, Rymel shall conduct a due diligence review of the acquired/acquiring entity regarding its compliance with anti-corruption and anti-bribery regulations, prior to making any final decision on the investment or merger to be executed. Likewise, if the acquisition or merger is formalized, the Company shall ensure that the acquired/acquiring entity implements, within a reasonable timeframe, the Compliance Program adopted by Rymel, in accordance with applicable local and international regulatory requirements.

11.10 Facilitation Payments

All employees and agents must comply with all applicable anti-bribery laws.

No employee or agent shall pay, offer, authorize, or promise to pay—directly or indirectly—any item or offer of value to a government official or political party for the purpose of inducing or influencing such person or entity to act in a manner that contributes to or assists the Company:

- In obtaining or retaining a business operation or commercial activity;

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- In conducting business with another person and/or entity; or
- In securing any improper advantage.

Likewise, no employee or agent shall pay, offer, authorize, or promise to pay—directly or indirectly—any item or offer of value to another person if there is reason to suspect or believe that such payment or promise will be offered or delivered to a government official or political party under the circumstances described above.

11.11 Discounts

Commercial discounts shall be granted in accordance with the provisions of the *Commercial Discounts Policy*, which establishes the guidelines for the granting and receipt of commercial discounts, ensuring transparency, fairness, and regulatory compliance in all Company operations.

11.12 Accounting Records

The Company must maintain books and records that accurately and precisely reflect all transactions carried out. Company personnel are prohibited from altering, omitting, or misrepresenting records in order to conceal improper activities or to misstate the true nature of any recorded transaction. Rymel's books and records must fairly, accurately, and in sufficient detail reflect the entirety of its operations.

Rymel has implemented internal controls to prevent the concealment or misrepresentation of bribes or other improper payments within transactions such as commissions, fee payments, sponsorships, donations, representation expenses, or any other category that could be used to disguise the improper nature of a payment.

12 Señales de alerta de corrupción y soborno:


12.1 Red Flags

The responsibility for identifying and verifying red flags lies primarily with Company employees (first line of defense). Monitoring of red flags occurs at various stages of the contractual, commercial, or transactional relationship, such as during the review of documents and information provided by third parties for onboarding, contract renewal, or information updates, among others.

Rymel uses red flags to assess the risk that the Company may be used for illicit activities. The following are illustrative examples of such red flags:

In the review of accounting records, transactions, or financial statements:

- Invoices that appear to be false, inflated, or do not reflect the reality of the transaction, including excessive discounts or reimbursements.

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- Foreign operations with highly sophisticated contractual terms.
- Fund transfers to jurisdictions considered tax havens.
- Transactions lacking 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 recorded in financial statements that lack real value or do not exist.

In the corporate structure or business purpose:

- Complex or international legal structures without apparent commercial, legal, or tax benefits, or entities controlled without a legitimate business objective, particularly if located abroad.
- Legal entities involving domestic trusts, foreign trusts, or nonprofit foundations.
- Legal entities with offshore structures or offshore bank accounts.
- Non-operational companies as defined by Law 1955 of 2019, or entities that may reasonably be considered “shell companies” with no commercial purpose.
- Entities declared as fictitious suppliers by the Colombian tax authority (DIAN).
- Legal entities where the Ultimate Beneficial Owner cannot be identified.

In the review of transactions or contracts:


- Frequent use of consulting, intermediary, or joint venture agreements.
- Contracts with contractors or government entities that appear legitimate but lack clear contractual duties and obligations.
- Contractors providing services exclusively to a single client.
- Unusual profits or losses in contracts with contractors or government entities, or significant changes without commercial justification.
- Contracts with unreasonable variable compensation or payments made in cash or in kind.
- Payments to Politically Exposed Persons (PEPs) or individuals closely related to PEPs in all applicable definitions.
- Payments to related parties (Affiliates, Employees, Subsidiaries, Branches, among others) without apparent justification.

12.2 Unusual and Suspicious Transactions

Third parties established with capital or shareholders originating from high-risk jurisdictions or non-cooperative countries shall be considered high-risk in matters related to corruption and transnational bribery (C/TB).

Identification and Reporting of Unusual and Suspicious Transactions To detect unusual or suspicious transactions, Rymel has implemented the following mechanism:

- **Internal Reports of Unusual/Suspicious Transactions:** Any employee who identifies

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a transaction that may be unusual or suspicious in relation to C/TB must immediately report it to the Compliance Officer by completing the *Unusual Transaction Report Form* or by using the ethics hotline.

All reports must contain truthful, relevant, and accurate information about the transaction and the third parties involved, to enable the Compliance Officer to conduct the corresponding investigation.

Once a red flag has been identified, the Compliance Officer shall initiate the analysis of the unusual transaction by:


- Identifying the red flag and the third party(ies) involved.
- Establishing the connection between the red flag and known typologies.
- Conducting enhanced due diligence.
- Verifying any links to previous investigations or reports.
- Determining the products or services associated with the unusual transaction.
- Reviewing the supporting documentation filed in the third party's record.
- Validating whether the information collected is accurate, relevant, and timely.
- In the case of clients, conducting a phone call and/or site visit and requesting additional information if necessary.
- Verifying the justification provided by the third party regarding the detected irregularity.
- Creating a physical or electronic file containing the entire process and supporting documentation.

Determination of Suspicious Transactions To determine whether a transaction should be classified as suspicious, the Compliance Officer must assess the following objective criteria:

- The transaction deviates from the normal parameters based on the third party's economic activity.
- The third party provided an inadequate justification for the detected irregularity.
- Sufficient information is available to conduct the analysis and reach a conclusion.

Outcome of the Analysis The analysis may result in one of the following conclusions and corresponding actions:

| Conclusion | Next Steps |
|---|--|
| It is an Unusual Transaction, but it has been duly justified by the third party. | The entire process is documented, and the case is formally closed. |
| It is not considered an Unusual Transaction, as it does not deviate from the established parameters of normality. | The entire process is documented, and the case is formally closed. |
| It is an Unusual Transaction that could not | The entire process is documented, the |

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| be duly justified by the third party. | transaction is classified as suspicious, and it is reported to the highest corporate governing body. |
| No conclusion could be reached due to insufficient information. | The entire process is documented, and the case is placed under strict monitoring. |

12.3 Reports

- In cases where transnational bribery activities are detected, they must be reported to the **Superintendence of Companies** through the following link: <https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>
- In cases where corruption activities are detected (against public administration or public assets), they must be reported to the **Transparency Secretariat** through the following link: <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

13 Risk Management Methodology

13.1 PTEE Risk Management


The Company must identify the corruption and transnational bribery (C/TB) risks inherent to the development of its economic activity, as well as the residual risks. The activities listed below shall be carried out by the Compliance Officer and their team at least annually, with the support of the relevant Company departments as needed.

13.2 Risk Factors and Segmentation

Risk factors related to corruption and transnational bribery (C/TB) shall be identified by considering Rymel's internal and external context, as well as the applicable regulatory guidelines in force for the Company. Once the risk factors are classified and segmented, the conditions of time, manner, and place shall be established, along with the relevance and priority with which due diligence measures must be executed.

The criteria used to determine risk levels include:

- Reputational assessment, references, and background checks of the third party, including alerts related to C/TB risks.
- Jurisdictions and industrial sectors that are susceptible to C/TB risks.
- Nature of the transaction with the Company, including its value and frequency.
- Transparency and clarity in the third party's payment terms.
- Potential use of subcontracting within the contracted business model.

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13.3 Identification of Risk Events

This stage consists of identifying risks that may affect the achievement of the Company's objectives. Accordingly, a list of events that may generate corruption and transnational bribery (C/TB) risks shall be developed for each classified risk factor. The identification process will be reviewed and guided by the methodology outlined in Section 6.4.2 of the Colombian Technical Standard for Risk Management, ISO 31000:2018.

This stage shall be led by the Compliance Officer, with the participation of employees directly involved with the identified risk factors, as well as any other individuals designated by the Compliance Officer.

13.4 Risk Assessment and Measurement


The purpose of the risk measurement stage is to understand the identified risks by determining their consequences (impact) and the likelihood of occurrence. This provides the basis for evaluating and determining the inherent risk level.

To analyze and assess the events that may generate corruption and transnational bribery (C/TB) risk for each classified risk factor, the methodology outlined in Sections 6.4.3 and 6.4.4 of the Colombian Technical Standard ISO 31000:2018 on risk management shall be reviewed and used as a reference.

This stage shall be led by the Compliance Officer, with the participation of employees directly involved with the risk factors, as well as any other individuals designated by the Compliance Officer.

13.5 Risk Control

In accordance with Section 6.4.3 of the Colombian Technical Standard ISO 31000 on risk management, the purpose of the analysis stage is to understand the identified risks by determining their inherent consequences (impact) and likelihood of occurrence, while also considering existing controls, their effectiveness, and efficiency. This analysis enables the Company to determine Rymel's actual exposure level (Residual Risk) to corruption and transnational bribery (C/TB) risk events. The implemented controls are intended to reduce the likelihood of occurrence and/or the impact of the risk event, should it materialize. This stage shall be led by the Compliance Officer, with the participation of employees directly involved with the risk factors, as well as any other individuals designated by the Compliance Officer.

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13.6 Risk Monitoring

As part of this stage, Rymel carries out the following activities to detect compliance deficiencies:

Compliance Officer:


- Conduct continuous monitoring of the program to evaluate the effectiveness of controls. Additionally, compare inherent and residual risks for each classified risk factor and associated risks. This monitoring is performed at least annually using management and compliance indicators.
- Perform on-site activities such as field visits across the Company's facilities located in different jurisdictions.
- Conduct or support field awareness efforts regarding the programs with employees, contractors, and other stakeholders.
- Collect on-site information related to potential reports of C/TB-related misconduct.
- Participate in investigative processes, including support to the Asset Protection and IT departments, whenever the matter impacts the PTEE.
- Carry out periodic preventive monitoring to verify compliance with protocols sensitive to C/TB risks (onboarding, payments to high-risk jurisdictions, alerts from binding/restrictive lists, among others).
- Conduct specialized monitoring of third parties classified as high C/TB risk, ensuring they have clear and specific contracts, including clauses that require compliance with national and international C/TB regulations, and grant the Company the right to audit or terminate the contract in case of violations to the PTEE.
- Perform field verifications specific to the department, testing the operational effectiveness of controls within the corresponding risk matrices.

Process Leaders: Periodically monitor the programs and activities within their respective processes to ensure no new risks have emerged and that the treatment strategies remain effective and appropriate.

Control Areas: Monitoring is also conducted by the control areas (Statutory Auditor and Internal Audit), which perform periodic (annual) reviews. The results must be reported to the highest corporate governing body, the legal representative, and the Compliance Officer, who shall determine the corrective actions to be taken.

13.7 Risk Review and Update Process

For the purpose of managing corruption and transnational bribery (C/TB) risks, Rymel shall maintain a risk matrix that enables the identification of the risk level associated with each

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classified risk factor to which the Company is exposed. The review and adjustment of the matrix ratings must be conducted annually. This activity shall be the responsibility of the Compliance Officer, who will oversee the process and coordinate with process leaders to establish the necessary controls to mitigate the identified risks.

- The Compliance Officer is responsible for defining the matrix model to be used, as well as the risk factors to be assessed. Likewise, updates to the Transparency and Business Ethics Program (PTEE) shall be carried out whenever there are changes in the Company's activities that alter or may alter the degree of these risks, or at least every two (2) years.
- Any changes or updates must be reflected in third-party due diligence forms and list-screening platforms (e.g., new risks by jurisdiction, crime typologies, changes in the classification of risk-related activities), in order to align the Company's risk profile with the socioeconomic reality of its operating environment and the guidelines set forth in its PTEE policy.
- For further information, refer to the document "Risk Management Methodology," Appendix B.

14 Due Diligence Procedures

One of the main instruments for preventing and controlling corruption and transnational bribery (C/TB) risks to which Rymel is exposed is the application of risk-based due diligence measures to identify and monitor third parties that may pose a higher level of exposure to the Company.


Due diligence procedures must be applied in the development of commercial, contractual, and legal transactions, as well as in interactions with any third party belonging to Rymel's defined stakeholder groups: suppliers and contractors, clients, employees, and newly acquired subsidiaries. These procedures aim to prevent the Company from becoming involved in or being used as a vehicle for illicit activities.

In addition to the above, the due diligence process shall address the following aspects:

- Identification and assessment of C/TB risks, including the specific characteristics of stakeholder groups, their reputation, and relationships with other entities.
- Inclusion of anti-corruption provisions in contractual documents signed between third parties and the Company.

Company departments participate in the due diligence process as follows:

- Procurement or Operations Department: Onboarding of third-party suppliers of goods and services.

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- Legal Department: Onboarding of third-party business partners.
- Human Resources Department: Onboarding of new employees and members of senior management.
- Commercial Department: Onboarding of third-party clients.

Initial due diligence or third-party onboarding includes:

- Screening against binding and restrictive lists.
- Searches in public sources and detailed databases of public officials and politically influential individuals, including names of relatives and associates of national or foreign Politically Exposed Persons (PEPs).
- Identification of third-party relationships with national or foreign PEPs.
- Searches to identify companies under state control or associated with state-owned enterprises.
- Identification, analysis, and verification of the third party's ultimate beneficial owners, including ownership and control structure.
- Understanding the nature of the third party's business activities.
- Identification of the source or intended use of funds.
- Analysis of the third party's financial behavior through comparative financial analysis.

If the analysis of this information reveals suspicious findings or interpretive doubts, the responsible party shall report to the Compliance Officer, who will determine the appropriate actions to be taken. This may result in the application of enhanced due diligence, as described in subsequent sections.

For further information, refer to the "Due Diligence Procedure," Appendix C.


15 Reporting Mechanisms, Investigation Procedures, and Sanctioning Regime

Rymel recognizes the importance of identifying potential illegal, unethical, or corrupt events in order to take timely corrective actions. The absence of reports regarding such events may result in greater financial losses or reputational harm to the Company.

For this reason, the Company has established various mechanisms to enable employees and other stakeholders to report any inappropriate events they become aware of—whether materialized or potential—that could affect the Company.

Rymel's reporting channels include:

- Ethics Line: The Ethics Line Administrator is responsible for receiving all reports submitted through this channel. Reports may be made via telephone, email, or the Company's website.
- Reporting channels provided by the Ethics Line Administrator include (to be completed

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by Rymel):

- Email:
- Website:
- Telephone numbers:
 - Colombia:
 - Ecuador:
 - Spain:
 - United States:
 - (Include other jurisdictions where the Company operates)
- Other available reporting channels: Direct contact with the Compliance Officer, in accordance with the provisions of the Whistleblower Management Policy.

Rymel shall not reprimand, suspend, intimidate, harass, discipline, withhold salary and/or benefits, demote, transfer, impose disciplinary sanctions, or take retaliatory actions affecting the terms or conditions of employment against any employee who, in good faith and lawfully, submits a report or disclosure, or provides information or assistance in connection with any procedure or investigation, including those initiated by government authorities.

The Ethics and Compliance Committee or the Audit Committee, as applicable, shall evaluate the information received with the support of the Compliance Officer and gather preliminary documentation to assess the legitimacy of the report.

Any individual found to have violated Rymel's laws, procedures, or policies shall be subject to disciplinary measures in accordance with the Company's internal guidelines. All disciplinary actions shall be decided by the Ethics and Compliance Committee, which may involve the Human Resources Department when appropriate.

For further details on the reporting, investigation, and sanctioning procedures, please refer to the document titled *Whistleblower Management Policy*.

16 PTEE Monitoring

In order to ensure that the Transparency and Business Ethics Program (PTEE) is properly implemented within the Company, annual reports shall be prepared to assess its status, as outlined below

- Under the responsibility of the Compliance Officer.
The PTEE management report shall be submitted to the Legal Representative and the Company's highest corporate governing body. At a minimum, the report shall include the information specified in Section 4.4.3 of this manual, including:
 - The comparative residual risk profile of the PTEE

- The results of audits conducted by oversight bodies regarding the PTEE

In addition, the report shall include the following performance indicators:

- Scheduled vs. completed training sessions
 - Knowledge assessment results, including the average score of evaluated individuals based on the defined scale
 - Number of enhanced due diligence procedures conducted and relevant findings
 - Number of reports submitted to oversight bodies in compliance with legal requirements
- **Under the responsibility of the Legal Representative:** Report on the PTEE included within the management report submitted to the Company's highest corporate governing body. At a minimum, the report shall include the information specified in Section 4.4.2 of this manual.
 - **Under the responsibility of the Statutory Auditor:** Audit report on the PTEE prepared by the Statutory Auditor and addressed to the Legal Representative, the Compliance Officer, and the Company's highest corporate governing body. At a minimum, the report shall include the information specified in Section 4.4.4 of this manual.
 - **Under the responsibility of Internal Audit:** Audit report on the PTEE prepared by Internal Audit and addressed to the Legal Representative, the Compliance Officer, the Audit Committee, and the Company's highest corporate governing body. At a minimum, the report shall include the information specified in Section 4.4.5 of this manual.

The observations and findings included in each of the annual reports shall serve as the primary input for implementing improvements and/or updates to the Transparency and Business Ethics Program (PTEE) for the year following the reporting period.

In the context of corporate acquisitions, it is essential to extend the oversight of acquired companies over time. Due diligence processes must not be limited to onboarding, but must also be applied throughout the course of business operations. Accordingly, the following minimum activities shall be carried out to ensure that acquired companies properly integrate the PTEE after acquisition:

- Identify whether any unresolved alerts from the acquisition process remain open or have been addressed post-acquisition.
- Conduct audits of the acquired company's anti-bribery and anti-corruption program based on the acquiring entity's PTEE standards to identify potential deficiencies.

- Assess the compliance culture and its alignment with the acquiring company's values and expectations. This may be done through employee surveys and questionnaires covering topics such as:
 - Senior management's commitment to compliance
 - Willingness to report irregularities or violations without fear of retaliation
 - Effectiveness of training and clarity of policies
 - Ethics and transparency in day-to-day operations
- Conduct individual and group interviews to observe the consistency and awareness of the corporate culture, including whether employees are familiar with key policies and know how to act in risk situations.
- Review the ethics line or whistleblower channels of the acquired company, assess their usage, and determine whether employees trust these mechanisms to report misconduct.
- Analyze whether complaints have been properly followed up and resolved, and evaluate employee confidence in fair and retaliation-free handling of reports. Identify whether a culture of fear or distrust exists regarding the reporting of issues.
- Analyze key compliance indicators, such as the number of violations, audits conducted, participation rates in compliance training, and the number of sanctions imposed.