

ANTI-CORRUPTION AND ANTI-BRIBERY

POLICY

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Audit Committee
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Board of Directors
Minutes No. 253 dated September 25, 2025

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General Director LATAM

The Gabrica logo is a dark blue, rounded shape with the word "Gabrica" in white, bold, sans-serif font. It is positioned at the bottom center of the page, overlapping a light blue abstract background that features soft, rounded shapes resembling hills or clouds.

Gabrica

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OBJECTIVE:

The Board of Directors, along with the Senior Management team of GABRICA SAS, are dedicated to upholding the highest standards of quality and ensuring compliance with all relevant laws and regulations governing the Company's operations.

The objective of this Anti-Corruption and Anti-Bribery Policy is to educate employees and individuals working for or on behalf of the Company on relevant anti-corruption and anti-bribery laws. It also serves to communicate the Company's commitment, guidelines, and consequences for non-compliance with its compliance policies.



SCOPE:

This policy is a key component of the Company's Transparency and Business Ethics Program, and it is applicable to Executives, Employees under an employment agreement, as well as other Related Third Parties such as legal counsel, representatives, and so forth, etc.

DEFINITIONS:



- 01 **Final beneficiary:** In accordance with Article 631-5 of Law 2155 of September 2021, this refers to the natural person(s) who ultimately owns or controls, directly or indirectly, a customer and/or the natural person in whose name a transaction is carried out. It also includes the natural person(s) who exercise effective and/or ultimate control, directly or indirectly, over a legal entity or other structure without legal personality.



- 02 **Client:** They are the natural or legal persons with whom the Company maintains a legal or contractual relationship for the supply of the products and/or services in its portfolio.



- 03 **Company:** Gabrica SAS



- 04 **Counterparty:** Any natural or legal person with whom the Company has commercial, business, contractual, or legal ties of any kind. Among others, counterparts include partners, employees, clients, contractors, and suppliers of the Company's products and services.

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DEFINITIONS:



- 05 Contractor:** Refers to any third party that provides services to the Company or has a contractual legal relationship of any kind with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals who are parties to collaboration or risk-sharing agreements with the Company.



- 06 Conflict of Interest:** A conflict of interest is understood to exist when there are opposing interests between an individual working for or on behalf of the Company and the Company's interests, which may lead the individual to make decisions or take actions that benefit themselves or third parties to the detriment of the Company's interests, whenever any circumstance may compromise the independence, fairness, or objectivity of any individual's actions, and this may be detrimental to the Company's interests.



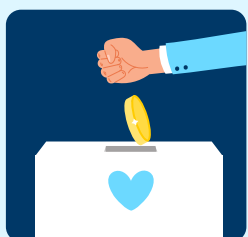
- 07 Corruption:** Any act, attempt, omission, and/or abuse of powers derived from a relationship of authority or trust to obtain an undue advantage, whether in the public or private sector.



- 08 C/ST:** Transnational Corruption and Bribery.



- 09 Due Diligence:** It is the process by which the Company takes measures to become acquainted with counterparties, their business, operations, products, and the volume of their transactions.



- 10 Enhanced Due Diligence (EDD):** It is the process by which the Company takes additional and more intensive measures to become acquainted with the Counterparty, their business, operations, products, and the volume of their transactions.



- 11 Donation:** Refers to when a person or institution, of their own free will, transfers goods or services from their assets to another, who accepts them.

- 12 Ethics Hotline:** It is a communication channel established so that employees, partners, contractors, clients, suppliers, and other stakeholders can confidentially and anonymously report acts of corruption, irregularities, or any unethical behavior that goes against proper conduct and compliance with the Company's Transparency Program policies.



- 13 **Compliance Officer:** The natural person appointed by the Board of Directors, who must fulfill the functions and obligations established in Circular 100-000011 of August 9, 2021, regarding the implementation and management of the Company's Transparency and Business Ethics Program.



- 14 **Facilitation Payments:** A form of bribery made with the purpose of expediting or facilitating the actions of a public official for a routine governmental action. Such facilitation payments are often demanded by employees with weak ethical principles to provide an exceptional level of service and, in this sense, may be considered an act of Corruption.



- 15 **PEP:** Politically Exposed Person.



- 16 **Politically Exposed Person:** Individuals classified as Politically Exposed Persons (PEPs) are public officials within any framework of job nomenclature or classification of the national or territorial public administration who have been assigned or delegated responsibilities involving the issuance of regulations, general management, formulation of institutional policies, and the adoption of plans, programs, and projects.

This designation also includes those entrusted with the direct management of State assets, funds, or securities; the administration of justice; or the exercise of administrative or sanctioning authority, as well as private individuals responsible for managing or overseeing resources within political movements or parties.

These functions may be exercised through expenditure management, public procurement, management of investment projects, payments, settlements, and the administration of movable and immovable property. Decree 830 of 2021 specifies the positions that are considered PEPs.

Individuals who hold prominent public functions in another country shall also be considered Politically Exposed Persons (PEPs); such individuals are referred to as Foreign Politically Exposed Persons and/or Foreign Public Officials.



- 17 **Suppliers:** Those counterparties that provide services and/or resources for the development of the Company's corporate purpose.



- 18 **PTEE:** Transparency and Business Ethics Program.



- 19 **Transparency and Business Ethics Program:** This is the document that sets forth the policies and procedures aimed at identifying, detecting, preventing, managing, and mitigating the risks of Corruption and Transnational Bribery that may affect the Company.

- 20 **SAGRILAF:** Self-Control and Comprehensive Risk Management System for the Prevention of Money Laundering, Terrorism Financing, and the Financing of the Proliferation of Weapons of Mass Destruction.



- 21 Foreign Public Official:** Any person holding a legislative, administrative, or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual was appointed or elected. A Foreign Public Official is also considered to be any person who performs a public function for a State, its political subdivisions or local authorities, or within a foreign jurisdiction, whether within a public agency, a state-owned enterprise, or an entity whose decision-making authority is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. Likewise, any official or agent of an international public organization shall be understood to hold such status.



- 22 Transnational Bribery:** Legal entities that, through one or more of their employees, contractors, managers, or partners—whether their own or those of any subordinate legal entity—give, offer, or promise to a foreign public official, directly or indirectly, sums of money, any object of monetary value, or any other benefit or advantage, in exchange for the foreign public official performing, omitting, or delaying any act related to the exercise of their duties and in connection with an international business or transaction.



DECLARATION:



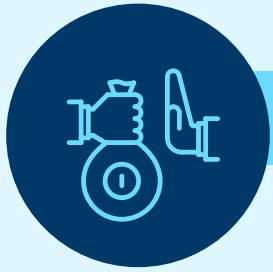
Gabrica reaffirms its commitment to maintaining the highest standards of compliance and business ethics, ensuring strict observance of all applicable laws and regulations governing its operations. The Company recognizes its responsibility to work collaboratively with its personnel to contribute to the development of a more equitable society and a sustainable future for all. The Company has “Zero Tolerance” for any conduct that may be classified as bribery or that may, in any other way, be considered corrupt.



Gabrica strictly prohibits any acts of corruption or bribery, whether direct or indirect, through a third party representing the Company. This prohibition includes bribery involving a Politically Exposed Person (PEP) as well as private commercial bribery.



The Company and its representatives are strictly prohibited from offering, paying, promising to pay, authorizing payment, soliciting, receiving, or authorizing the receipt of money or anything of value, whether directly or indirectly, for the purpose of obtaining, retaining, or directing business to any person, or for any other type of improper advantage. The term “anything of value” includes money, gifts, entertainment, travel, services, and any other form of courtesy.



GIVING AND OFFERING GIFTS OR BENEFITS TO THIRD PARTIES:



The Company's representatives and employees are strictly prohibited from offering, paying, promising to pay, or authorizing the payment or provision of money or anything of value, either directly or indirectly, to any third party with the intent of obtaining or retaining business, or securing any other undue or improper advantage. Accordingly, prohibited gifts, courtesies, and hospitality include, but are not limited to, travel, lodging, complimentary services, preferential rates, gifts, meals, entertainment, and charitable donations.

Such courtesies are permitted provided that they are reasonable in light of industry practices and in accordance with applicable anti-corruption laws and are not made with the purpose of obtaining or retaining business or securing any improper advantage.

In the specific case of a representative or employee who wishes to give a gift or extend a courtesy to a PEP, prior authorization must be obtained from the General Management.



ACCEPTANCE OF GIFTS, COURTESIES, AND HOSPITALITY FROM CONTRACTORS, SUPPLIERS, AND CLIENTS:

Employees shall not receive gifts, courtesies, or hospitality for their own benefit from contractors, suppliers, intermediaries, consultants, or actual or potential clients if such:

- 1 Give rise to a conflict of interest, as established in the Company's Conflict of Interest Management Manual.
- 2 Violate the Company's values, the Corporate Governance Code, and/or applicable national or international laws.
- 3 Influence or appear to influence any of their decisions in the performance of their duties and/or responsibilities.
- 4 Are oriented towards corrupt purposes.
- 5 Consist of cash or its equivalent in other negotiable or exchangeable instruments.
- 6 Serve as a means to expedite procedures, obtain benefits, or retain business.



- 7. Constitute any form of tip or reward for a function or task performed.
- 8. Could negatively impact the Company's reputation.
- 9. Any situations falling outside the described guidelines shall require prior approval from the General Management.



REMUNERATION AND PAYMENT OF COMMISSIONS TO EMPLOYEES:



The Company has implemented a Remuneration Policy that establishes clear guidelines to ensure salary equity and market competitiveness, fostering productivity and organizational sustainability in alignment with the corporate strategy.

This policy applies to all employees of Gabrica and its subsidiaries, regardless of the nature or type of their employment contract.



EXPENSES RELATED TO ENTERTAINMENT, MEALS, ACCOMMODATION, AND TRAVEL ACTIVITIES:



All expenses related to meals, accommodation, and travel incurred by employees must be strictly and demonstrably linked to the execution of activities and duties inherent to their position.

These expenses shall be subject to verification and approval in accordance with the provisions, procedures, and authorization levels established in the Company's Expense Policy.



POLITICAL CONTRIBUTIONS:

A political contribution is any form of financial assistance, even if not in cash, made in favor of a candidate, public office, or political party, including special discounts or preferential rates not offered to the general public.



The Company, through its representatives, shall not make or authorize contributions to political campaigns, either directly or indirectly. This includes any payment, promise of payment, or offer of money or anything of value, whether in cash or in kind, to candidates for public office, political parties, party officials, or any organization or individual associated with an electoral process.

Furthermore, the holding of political events or campaigns within Company premises is strictly prohibited.



DONATIONS:

All donations must have a verifiable purpose and be carried out in compliance with the process defined by the Company and the Anti-Corruption and Anti-Bribery Policy.



All donations made must be supported by a Donation Certificate, Delivery Records, or Corporate Agreements. They shall also be recorded in the corresponding accounting records. It is prohibited to make or give any type of donation to a National or Foreign Public Official with the intent to influence any act or omission for a corrupt purpose or to obtain an improper advantage.



FACILITATION PAYMENTS:



Intermediaries or third parties shall not be used by the Company to make improper payments. Facilitation payments are strictly prohibited. Such payments shall not be made to public officials, even if considered a common practice in a given country, regardless of whether such payments may be permitted under the laws of other jurisdictions.



PROCEDURES FOR FILING, RETENTION, AND CONTROL OF DOCUMENTS AND ACCOUNTING RECORDS RELATED TO INTERNATIONAL BUSINESS OR TRANSACTIONS:



Gabrica, adhering to best practices and regulations, must prepare and maintain books, records, and accounts that, with reasonable detail, provide an accurate and faithful account of transactions.

The Company must also design and maintain a system of internal accounting controls sufficient to provide reasonable assurance that transactions are properly authorized, executed, and recorded.



This is intended to allow the Company's statutory auditor and system evaluators to verify the accuracy of the accounting records and ensure that no direct or indirect payments related to bribes, gifts, kickbacks, or other corrupt practices are concealed in the transfer of money or other assets.

This Policy strictly prohibits falsifying books and records. The Company's representatives must never make false or misleading statements in any of the Company's records or to any person, including external or internal auditors, regarding the Company's financial or other business activities.



Documents and records related to compliance with anti-C/ST regulations shall be retained in the Company's files for five years, after which they shall be kept in the historical archive for a minimum of five (5) years in physical and/or digital format, for a total of ten years.

Each area of the Company shall be responsible for the custody and retention of each record related to the activities established in this manual and shall comply with the Company's document management provisions.



AGREEMENTS OR CONTRACTS WITH THIRD PARTIES:



All contracts or agreements entered into by the Company must include clauses, representations, or warranties that reflect the institutional commitment to preventing transnational bribery and corruption, including acknowledgment of this program, its sanctions, and the applicable anti-corruption laws and regulations.

It is the responsibility of the areas in charge of negotiation and the administrative department to ensure that such provisions are duly included or, if not, to manage their validation through the Compliance Officer and the Legal Department or their equivalent, prior to the formalization of the contract or agreement. No instrument may be executed without verifying compliance with this requirement.



PARTICIPATION IN PUBLIC PROCUREMENT PROCESSES OR CONTRACTS WITH THE STATE:

Gabrica's participation in public procurement processes, tenders, agreements, or any other contractual arrangements with national or foreign governmental entities shall be strictly subject to the performance of enhanced due diligence procedures.

Such procedures must be carried out and duly documented prior to the commencement of any negotiation, contractual commitment, or engagement, in order to ensure full compliance with applicable laws, regulations, and internal policies.

For this purpose, the areas responsible for carrying out such processes shall inform the Compliance Officer in advance, so that the appropriate evaluation procedures can be implemented and the necessary preventive measures adopted. This obligation is intended to preserve the highest standards of integrity, transparency, and ethical conduct in relationships that, by their nature, represent a higher level of risk exposure for the Company.



EFFECTIVENESS INDICATORS OF THE PTEE:

Gabrica shall design and maintain indicators to evaluate the effectiveness of the Transparency and Business Ethics Program (PTEE), including, among others, the number of reports received and managed through the ethics hotline, the level of coverage in training processes, and the degree of compliance with control audits and compliance assessments conducted by the Compliance Officer.



ASSESSMENT OF CORRUPTION AND TRANSNATIONAL BRIBERY RISKS:

A comprehensive assessment of the risks associated with corruption and transnational bribery (C/ST) shall be conducted periodically and documented. This is intended to identify, evaluate, and manage the risk factors present in the Company's processes, contractual relationships, operations, and geographic areas of influence.

This assessment shall be conducted at least once every two years, or whenever significant changes occur in operations, the market, or applicable regulations.





SANCTIONS FOR VIOLATING THE ANTI-CORRUPTION AND ANTI-BRIBERY POLICY:



Employees who fail to comply with the provisions of the PTEE shall be subject to internal disciplinary actions, including termination of employment contracts for just cause, in accordance with the labor laws in effect in the country where the employee is employed, as well as criminal penalties in accordance with the applicable law in each case.



RESPONSIBILITY TO REPORT ACTS OF CORRUPTION AND/OR TRANSNATIONAL BRIBERY:

The Company, its administrators, partners, and employees encourage internal and external reporting of acts of C/ST and/or irregularities that violate good conduct and compliance with the Company's transparency program policies.

The Company, its administrators, partners, and employees encourage both internal and external reporting of potential acts of corruption and/or transnational bribery (C/ST), as well as any irregularities that may undermine integrity, good conduct, or compliance with the policies established in the Transparency and Business Ethics Program.

In this regard, the Company provides employees and third parties with a confidential and anonymous Ethics Hotline, available through the national toll-free number 01-800-519-1234 and the reporting form available on the Company's website. Both mechanisms are managed by an external organization that ensures the proper handling, anonymity, and confidentiality of the reports received, in accordance with the Company's personal data processing policy and its whistleblower protection policy.

The Company will not tolerate retaliation against any person who reports such concerns in good faith. However, making a report or providing information knowing that such information is false or made in bad faith is unacceptable and constitutes a violation of this Policy.

Similarly, the Superintendence of Companies, in accordance with its functions, provides the following reporting channels to be used in the event that acts of Corruption or Transnational Bribery are identified:



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



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



UPDATE AND PUBLICATION:

This Compliance Policy and the PTEE shall be updated at least once every two (2) years and/or whenever regulatory changes or modifications in the Company's activities occur that alter or may alter its level of C/ST risk.

In order to ensure that its Contractors, Employees, and Shareholders have access to, are familiar with, and receive training on the Compliance Policies and the Business Transparency and Ethics Program (PTEE), the Company has documented and published these documents through corporate communication channels and on its official website. Any changes will be communicated to all Employees, as well as to the relevant stakeholders.

Likewise, the Company shall translate the PTEE and the Anti-Corruption and Anti-Bribery Policy into the official languages of the countries where it conducts international business or transactions, or carries out activities through subsidiaries, branches, or other establishments, or even contractors in other jurisdictions, when the local language is not Spanish.



CHANGE CONTROL:

VERSION	DATE	REASON FOR THE UPDATE
1.0	24/06/2021	Document creation
2.0	19/05/2022	Update carried out in accordance with Circular 100-000011 of 2021
3.0	14/10/2025	Update carried out in accordance with Circular 100-000011 of 2021, including the following sections: 14. Participation in public procurement processes or contracts with the State 15. Indicators of PTEE Effectiveness 16. Assessment of Corruption and Transnational Bribery Risks In section “13. Agreements or Contracts with Third Parties,” adjustments were made to the responsibilities regarding the inclusion of clauses for the prevention of transnational bribery and corruption risks in agreements or contracts with third parties.

RELATED DOCUMENTS:

CODE	DOCUMENT NAME / FORMAT	STORAGE (Formats)	RETENTIONTIME (Formats)	FINAL PROVISION (Formats)
COL-DG-MAN-007	Corporate Governance Code	Not applicable	Not applicable	Not applicable
COL-FA-CON-POL-000	Expense Policy	Not applicable	Not applicable	Not applicable
COL-DG-PO-002	Whistleblower Protection Policy	Not applicable	Not applicable	Not applicable
COL-DG-PRO-006	Procedure for Handling and Managing Ethics Hotline Reports	Not applicable	Not applicable	Not applicable
COL-TH-CD-POL-003	Salary policy	Not applicable	Not applicable	Not applicable
COL-DG-PO-004	Free and Fair Competition Policy	Not applicable	Not applicable	Not applicable
TRV-DG-POL-001	Gabrica's personal data processing and protection policy	Not applicable	Not applicable	Not applicable
COL-DG-MAN-000	Corporate Transparency and Ethics Program Manual	Not applicable	Not applicable	Not applicable

