

BUSINESS TRANSPARENCY AND ETHICS PROGRAM



**EMPAQUETADURAS
Y EMPAQUES S.A.**

ESPECIALISTAS EN EL SELLADO DE FLUIDOS



1. OUR COMMITMENT TO ETHICS AND COMPLIANCE

Through this document, Empaquetaduras y Empaques S.A. expresses its commitment to adhering to the standards of ethics, morality, and transparency in its relationships with employees, senior management, clients, contractors, and other stakeholders, as well as its fight against acts of transnational bribery and corruption. Additionally, it emphasizes decision-making based on sound judgment, responsibility, common sense, and prudence, aiming to strengthen an organizational culture rooted in ethical principles. It seeks to promote respect for free competition laws, ensure the accuracy and transparency of internal information, and safeguard the good image and reputation of Empaquetaduras y Empaques S.A.

2. DEFINITIONS

2.1 Total assets: These are all the assets, both current and non-current, recognized in the statement of financial position that correspond to the present economic resources controlled by Empaquetaduras y Empaques S.A.

2.2 Top managers: They are the Administrators and key executives of EMPAQUETADURAS Y EMPAQUES S.A., namely, the Managers and Directors.

2.3 Self-control Activity: These are all the activities carried out by the Company and its members aimed at evaluating their own work in the performance of their duties, identifying potential deviations, implementing timely corrective measures, improving processes, and requesting assistance in executing the processes, activities, and tasks under their responsibility to ensure transparent and effective administrative functioning.

2.4 anti-corruption: These are all the activities carried out by the Company together with its members aimed at preventing behaviors in which a Company benefits, seeks a benefit or interest, or is used as a means to commit offenses against public administration or public assets, or to engage in acts of Transnational Bribery.

2.5 Anti-bribery: These are all the activities carried out by the Company to mitigate the possibility that a legal entity, directly or indirectly, gives, offers, or promises a Foreign Public Official sums of money, items of pecuniary value, or 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.

2.6 Compliance Audit: It is the systematic, critical, and periodic review of the proper execution of the BTEP.

2.7 Personal Benefit: It refers to any type of gift, gratuity, favor, service, loan, inheritance (except from a relative), commission, compensation, or anything of monetary value, except as permitted under this Policy.

2.8 bribery: According to Article 405 of the Penal Code, it is a crime against public administration committed by a public official who, for personal benefit, solicits directly or through an intermediary a gift, favor, or compensation of any kind, or accepts an offer or promise to perform an act contrary to the duties inherent to their position or to unjustifiably refrain from performing or delay an act they are obliged to carry out (active bribery). Likewise, it includes accepting, through the same means, a gift, favor, compensation of any kind, or an offer or promise to perform an act inherent to their position (passive bribery). It may also be committed by the person who offers such economic advantages (bribery for giving or offering).

2.9 Corruption: It encompasses all behaviors aimed at enabling a Company to benefit, seek a benefit or interest, or be used as a means in the commission of offenses against public administration.

2.10 Contractor(s): In the context of an international business or transaction, it refers to any third party that provides services to EMPAQUETADURAS Y EMPAQUES S.A. or has any type of contractual legal relationship with it, such as suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals who are parties to collaboration or joint venture contracts with EMPAQUETADURAS Y EMPAQUES S.A.

2.11 Due Diligence: It is the process of constant and periodic review and evaluation that EMPAQUETADURAS Y EMPAQUES S.A. must conduct in accordance with the corruption or transnational bribery risks to which it is exposed.

2.12 employees: It is the individual who is obligated to provide personal services under the subordination of EMPAQUETADURAS Y EMPAQUES S.A., in exchange for remuneration.

2.13 Obligated Entity: It is the Company identified in sections 4.1, 4.2, and 4.3 of Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies.

2.14 Supervised Entity: It is the Obligated Entity or Adopting Entity that must comply with or voluntarily adheres to the provisions set forth in Chapter XIII of the Basic Legal Circular issued by the Superintendence of Companies.

2.15 Risk Factors: They are the potential elements or causes that generate the risk of transnational bribery and corruption for EMPAQUETADURAS Y EMPAQUES S.A.

2.16 Immediate Family: For the purposes of this document, the immediate family consists of all individuals within the following degrees of kinship: a) Consanguinity: Up to the fourth degree; b) Affinity: Up to the second degree; and c) Civil: Up to the first degree. The immediate family also includes any other individual residing in the same household as a person linked to EMPAQUETADURAS Y EMPAQUES S.A., as well as any individual or organization that represents or acts as an agent or trustee for these individuals.

2.17 Corporate Governance: It is the set of rules, principles, and procedures that regulate the structure and functioning of the Company's governing bodies.

2.18 Total Income: They are all the revenues recognized in the statement of profit or loss as the main source of information about the financial performance of EMPAQUETADURAS Y EMPAQUES S.A. for the period being reported.

2.19 Anti-Bribery Law: It is Law 1778 of February 2, 2016, through which regulations are established regarding the responsibility of legal entities for acts of transnational corruption.

2.20 Risk Matrix: It is the tool provided by EMPAQUETADURAS Y EMPAQUES S.A. that allows it to identify the risks of corruption and transnational bribery.

2.21 Corruption Risk Matrix: It is the tool that allows the Supervised Entity to identify the corruption risks it may be exposed to. Transnational Bribery Risk Matrix: It is the tool that allows the Supervised Entity to identify the transnational bribery risks it may be exposed to.

2.22 Internal Mechanisms of Auditing, Anti-Corruption, and Prevention of Transnational Bribery and Corruption: They are the mechanisms used by the Internal Audit Department to manage the risks of Corruption and Transnational Bribery.

2.23 International Business or Transactions: An international business or transaction is understood as any business or transaction of any nature with natural or legal persons, whether public or private, from foreign countries..

2.24 Anti-corruption and anti-bribery rules: These are the national anti-corruption standards, the FCPA (Foreign Corrupt Practices Act), the OECD Convention on Combating Transnational Bribery, the UK Bribery Act, and any other applicable laws against corruption and bribery. Additionally, the following standards will be considered as anti-corruption and anti-bribery norms:

- a. The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- b. The Inter-American Convention against Corruption of the Organization of American States (OAS);
- c. The Criminal Convention on Corruption of the Council of Europe;
- d. The Civil Convention on Corruption of the Council of Europe;
- e. The African Union Convention on Preventing and Combating Corruption; and
- f. The United Nations Convention against Corruption (UNCAC)

2.25 National anti-corruption rules: They are Law 1474 of 2011 (Anti-Corruption Statute) and Law 1778 of 2016, along with their regulatory decrees and any rules that modify, complement, or replace them; and External Circulars 100-000003 of July 26, 2016, and 100-000011 of August 9, 2021, from the Superintendence of Companies.

2.26 Compliance Officer: It is the individual appointed by senior management to lead and manage the Transnational Bribery and Corruption Risk Management System. This person may, if decided by the competent bodies of EMPAQUETADURAS Y EMPAQUES S.A., assume responsibilities related to other risk management systems, such as those related to money laundering and terrorist financing, personal data protection, and the prevention of violations of competition regulations

2.27 Compliance Policy: These are the general policies adopted by the Board of Directors of EMPAQUETADURAS Y EMPAQUES S.A. to ensure that the company conducts its business in an ethical, transparent, and honest manner and is able to identify, detect, prevent, and mitigate risks related to Transnational Bribery and other corrupt practices.

2.28 Business Transparency and Ethics Program - BTEP : These are the specific procedures under the responsibility of the Compliance Officer, aimed at implementing the Compliance Policies to identify, detect, prevent, manage, and mitigate the risks of Transnational Bribery, as well as other risks related to any act of corruption that may affect EMPAQUETADURAS Y EMPAQUES S.A., in accordance with the Risk Matrix and other instructions and recommendations established in the applicable regulations.

2.29 Compliance Officers: It refers to the Shareholders, Senior Management, Contractors, and any other person who has a cooperative or contractual relationship with EMPAQUETADURAS Y EMPAQUES S.A. and who, therefore, is obligated to comply with this Policy.

2.30 Risk of Transnational Bribery and Corruption: It is the Risk of Corruption and the Risk of Transnational Bribery. Corruption Risk: it is the possibility that, through action or omission, the objectives of public administration are diverted or public assets are affected for private benefit.

2.31 Risk of Transnational Bribery: It is the possibility that a legal entity, directly or indirectly, gives, offers, or promises a Foreign Public Official sums of money, items of pecuniary value, or 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.

2.32 Foreign Public Servant: According to the scope set forth in the first paragraph of Article 2 of Law 1778, a foreign public official is considered to be 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 in a foreign jurisdiction, whether within a public organization, a state-owned company, or an entity whose decision-making power is subject to the will of the state, its political subdivisions or local authorities, or a foreign jurisdiction. The same designation applies to any official or agent of an international public organization.

2.33 Transnational Bribery: It is the act by which one of the Senior Executives, Shareholders, Contractors, or Employees of EMPAQUETADURAS Y EMPAQUES S.A. gives, offers, or promises, directly or indirectly, to a Foreign Public Official: (i) sums of money, (ii) items of pecuniary value, or (iii) any Personal Benefit in exchange for the Foreign Public Official performing, omitting, or delaying any act related to their duties in connection with an international business or transaction.

2.34 Subordinated Company: It has the scope outlined in Article 260 of the Commercial Code.

2.35 Supervised Society: It is the corporation, sole proprietorship, and branch of a foreign company, subject to oversight by the Superintendence of Companies, as provided in Article 84 of Law 222 of 1995.

2.36 SMLV: current legal monthly minimum wage.

2.37 Superintendence of Companies: It is a technical organization, attached to the Ministry of Commerce, Industry, and Tourism, with legal personality, administrative autonomy, and its own assets, through which the President of the Republic exercises inspection, supervision, and control over commercial companies, as well as the powers granted by law in relation to other entities, legal persons, and natural persons.

3. SCOPE

The BTEP applies to all of Empaquetaduras y Empaques S.A. and all related parties and stakeholders, understood as all those with whom Empaquetaduras y Empaques S.A. establishes a direct or indirect commercial and contractual relationship.

4. BTEP OBJECTIVES

The general objective of the BTEP is to express Empaquetaduras y Empaques S.A.'s commitment to ethical and transparent behavior toward its stakeholders, and to conduct business in a responsible manner, operating under a philosophy of prevention, mitigation, and awareness of acts that contradict the principles, anti-corruption, and anti-bribery standards.

This program defines the following specific objectives:

- a. Develop an organizational culture based on the principle of legality and the application of the principles of Transparency and Business Ethics.
- b. Provide mechanisms and procedures for the prevention of acts contrary to the corporate interest.
- c. Promote and ensure behaviors and actions within Empaquetaduras y Empaques S.A. that comply with legal and internal regulations and good customs.
- d. Determine the responsibilities of individuals involved in non-transparent acts.
- e. Ensure due process in the investigation of any alleged act of Transnational Bribery or Corruption Practices.



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5. FUNCTIONS

Board of Directors

The Board of Directors of Empaquetaduras y Empaques S.A. is responsible for defining the Compliance Policies, which includes the instructions to be provided regarding the design, structuring, implementation, execution, and verification of actions aimed at the effective prevention and mitigation of any corrupt practices. (taken from CE 100-000011).

According to the above, the Board of Directors commits to carrying out the following actions:

- a. Issue and define the Compliance Policy.
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy.
- c. Appoint the Compliance Officer.
- d. Approve the document that includes the BTEP.
- e. Assume a commitment to the prevention of Transnational Bribery and Corruption Risks, so that Empaquetaduras y Empaques S.A. can conduct its business in an ethical, transparent, and honest manner.
- f. Ensure the provision of the financial, human, and technological resources required by the Compliance Officer to carry out their duties.
- g. Lead a communication and education strategy to ensure the effective dissemination and understanding of the Compliance Policies and the BTEP to Employees, Shareholders, Contractors in accordance with the Risk Factors and Risk Matrix and other identified stakeholders.

Legal Representative

The Legal Representative of Empaquetaduras y Empaques S.A. is responsible for the following duties:

- a. Present the BTEP proposal with the Compliance Officer for approval by the Board of Directors.
- b. Ensure that the BTEP aligns with the Compliance Policies adopted by the Board of Directors.
- c. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the BTEP.
- d. Certify compliance with the BTEP to the Superintendence of Companies, when required.
- e. Ensure that the activities resulting from the implementation of the BTEP are properly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Documentary evidence must be retained in accordance with Article 28 of Law 962 of 2005 for a period of ten (10) years from the date of the last entry, document, or voucher. For this purpose, the documents may be kept in paper or any magnetic or electronic medium that ensures their exact reproduction. Oficial de cumplimiento

The Compliance Officer will be appointed by the Board of Directors of Empaquetaduras y Empaques S.A. and will be responsible for managing, monitoring, and overseeing the effective compliance with the BTEP. The Compliance Officer must be considered the highest authority in the management of Transnational Bribery Risk and Corruption Practices. In the performance of their duties, particularly in the Compliance Audit conducted on the BTEP.

The Compliance Officer's main responsibility is to implement and coordinate the BTEP, in addition to having the following duties:

- a. Present the BTEP proposal to the Board of Directors, together with the legal representative, for approval.
- b. Present reports to the Board of Directors at least once a year, containing an evaluation and analysis of the efficiency and effectiveness of the BTEP and, if applicable, propose the necessary improvements. The reports should also demonstrate the results of the Compliance Officer's management and the general administration of the Obligated Entity in complying with the BTEP.
- c. Ensure that the BTEP is aligned with the Compliance Policies adopted by the Board of Directors and ensure the effective, efficient, and timely implementation of the BTEP.
- d. Implement a Risk Matrix and update it according to the needs, Risk Factors, the materiality of the C/ST Risk, and the Compliance Policy.
- e. Define, adopt, and monitor actions and tools for detecting C/ST Risk, in accordance with the Compliance Policy to prevent C/ST Risk and the Risk Matrix.
- f. Ensure the implementation of appropriate channels to allow any individual to confidentially and securely report violations of the BTEP and potential suspicious activities related to Corruption.
- g. Verify the proper application of the whistleblower system that has been established.
- h. Establish internal investigation procedures to detect non-compliance with the BTEP and acts of Corruption.
- i. Coordinate the development of internal training programs.
- j. Verify compliance with the applicable Due Diligence procedures.
- k. Ensure the proper filing of documentary evidence and other information related to the management and prevention of C/ST Risk.
- l. Design the methodologies for classifying, identifying, measuring, and controlling C/ST Risk that will be part of the BTEP.
- m. Conduct an evaluation of the compliance with the BTEP and C/ST Risk.
- n. Any other duties established in External Circular 100-000011 of August 9 and in this Compliance Policy.

Tax auditor

The Statutory Auditor of Empaquetaduras y Empaques S.A. must report any act of Corruption they become aware of in the course of their duties to the competent authorities, in accordance with the national anti-corruption regulations. Furthermore, they must inform the social bodies and management of Empaquetaduras y Empaques S.A. of these facts. The Statutory Auditor must file the corresponding reports within six (6) months from the time they became aware of the facts. In fulfilling their duty, the Statutory Auditor must pay special attention to any alerts that may suggest a possible act of Corruption.

Employees and contractors exposed to the risk of foreign bribery and corruption

Employees who are more exposed to the risks of Transnational Bribery and Corruption must, in addition to ensuring transparent management in their actions and immediately reporting any act contrary to Transparency and Business Ethics, exercise special care in handling financial and non-financial resources that could lead to an act contrary to the BTEP of Empaquetaduras y Empaques S.A. En ese sentido, todas las transacciones de

Empaquetaduras y Empaques S.A. must be reflected clearly and accurately in the records and books. In particular, employees involved in the recording, preparation, review, or reporting of financial information will be familiar with and comply with both the anti-corruption and anti-bribery regulations as well as the applicable internal control procedures, with the following being prohibited:

- a. The recording of non-existent expenses, revenues, assets, or liabilities.
- b. The recording of entries in the accounting books with incorrect indication of their purpose.
- c. The failure to record transactions or the incorrect recording of these.
- d. The recording of transactions on extra-accounting records not recorded in accounting books.
- e. The use of false documents.
- f. The deliberate destruction of accounting documents.

In general, they must ensure transparent management in their respective areas and in the company as a whole. Any employee who becomes aware of acts contrary to business ethics and transparency must report it immediately through the established channels.



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6. ETAPAS DEL BTEP

Empaquetaduras y Empaques S.A. will adopt mechanisms for the evaluation and mitigation of applicable corruption or bribery risks. The Compliance Officer will be responsible for receiving and evaluating reports and/or complaints related to possible corruption or bribery events, in order to determine the occurrence of the event and its severity, informing the Senior Management so they can take the necessary actions as needed. To prevent events of Corruption or Transnational Bribery, preventive measures are in place to mitigate these risks, including activities such as:

- a. Record economically significant transactions solely based on real events, valid and sufficient documentation, and the corresponding approvals.
- b. Review and analysis of monthly closing balance sheet and income statement figures to identify behaviors that need to be investigated and examined with the relevant support areas.
- c. Study and understanding of Contractors, Clients, and Employees during the hiring process.

Identification

To identify the Transnational Bribery and Corruption Risk Factors, Empaquetaduras y Empaques S.A. carries out the following activities:

- a. Identifies and evaluates its risks through independent diagnostics, such as periodic Due Diligence procedures and Compliance Audits, using the necessary and sufficient operational, technological, financial, and human resources to achieve a correct evaluation.
- b. Adopts appropriate measures to mitigate Transnational Bribery and Corruption Risks once they have been identified and detected.
- c. Evaluates Transnational Bribery and Corruption Risks to enable the Board of Directors to modify the BTEP when circumstances require it.
- d. Other actions that must be applied according to its Compliance Policy.

Measurement

Once the identification stage is completed, Empaquetaduras y Empaques S.A. has mechanisms in place to measure the likelihood or probability of the occurrence of Transnational Bribery and Corruption Risks. To this end, the Company:

- a. Establishes mechanisms for evaluating Transnational Bribery and Corruption Risks.
- b. Adopts appropriate measures to mitigate and reduce Transnational Bribery and Corruption Risks once they have been identified and detected.

c. Evaluates Transnational Bribery and Corruption Risks, regardless of the chosen mechanism, which will serve as the basis for the Board of Directors to determine the modification of the BTEP when circumstances require it.

BTEP control and monitoring

In order to control and oversee the Compliance Policies and the BTEP, Empaquetaduras y Empaques S.A. has the following procedures:

a. Supervision by the Compliance Officer regarding the management of Transnational Bribery and Corruption Risks in legal relationships with State Entities or in International or National Business or Transactions in which Empaquetaduras y Empaques S.A. participates. To this end, the administrators must implement mechanisms that allow the Compliance Officer to verify the effectiveness of the procedures aimed at preventing any act of Corruption.

b. The periodic performance of Compliance Audits and Due Diligence procedures.

7. DUE DILIGENCE

The Company, in the course of Internal Audits or due diligence procedures, will determine if there are any changes in the Transnational Bribery risks and, through its Compliance Officer, will adopt the necessary modifications to this BTEP. Due diligence refers to the process of constant and periodic review and evaluation that the Compliance Officer must carry out for the Company, taking into account the Corruption Risks or Transnational Bribery Risks to which Empaquetaduras y Empaques S.A. is exposed.

8. WARNING SIGNS

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

- a. Invoices that appear to be false, do not reflect the reality of a transaction, or are inflated and contain excessive discounts or reimbursements.
- b. Transactions abroad with highly sophisticated contractual terms.
- c. Transfer of funds to countries considered as tax havens.
- d. Transactions that lack a logical, economic, or practical explanation.
- e. Assets or rights included in the financial statements that have no real value.

In the corporate structure or business purpose:

- a. Complex or international legal structures without apparent commercial, legal, or fiscal benefits, or owning and controlling a legal entity with no commercial objective, particularly if located abroad.
- b. Legal entities with structures involving national fiduciaries or foreign trusts, or nonprofit foundations.
- c. Non-operating companies under the terms of Law 1955 of 2019 or entities that reasonably do not serve any purpose.
- d. Legal entities where the Ultimate Beneficial Owner cannot be identified, according to the definition in Chapter X of the Legal Basic Circular issued by the Superintendence of Companies.

In the analysis of transactions or contracts:

- a. Contracts with contractors or state entities that give the appearance of legality but do not reflect specific contractual duties and obligations.
- b. Unusual losses or profits in contracts with contractors or state entities or significant changes without justification.
- c. Contracts that contain unreasonable variable remuneration or include payments in cash, virtual assets, as defined in Chapter X of the Legal Basic Circular issued by the Superintendency of Companies.
- d. Payments to related parties (shareholders, employees, subsidiaries, branches, among others) without apparent justification.

9. CONDUCT CONTRARY TO TRANSPARENCY AND BUSINESS ETHICS

For the purposes of this BTEP, it should be understood that Transnational Bribery and Corruption generally consist of the willingness to act dishonestly in exchange for money or personal benefits, causing harm and unjustly favoring a few who abuse their power or position. To facilitate understanding, the following are practices that may go against Transparency and Business Ethics.

Transnational bribery

Transnational Bribery is understood as the act in which a legal entity, through those responsible for Compliance, gives, offers, or promises to a Foreign Public Official, either directly or indirectly:

- a. sums of money, or objects of monetary value
- b. any Personal Benefit or advantage in exchange for the public official performing, omitting, or delaying any act related to their duties in connection with an international business or transaction. Empaquetaduras y Empaques S.A. prohibits and sanctions the offering and acceptance of bribes, both in the public and private sectors.

Empaquetaduras y Empaques S.A. prohibits the use of any form of illicit payment, by any means, that provides a material or moral advantage to the recipient, made with the aim of obtaining any preferential advantage in relations with third parties. Likewise, those responsible for Compliance are prohibited from accepting bribes for their own Personal Benefit, the benefit of their Immediate Family, and/or the benefit of Empaquetaduras y Empaques S.A.

Corruption

Corruption consists of any act, attempt, or deliberate omission to obtain a Personal Benefit or a benefit for third parties to the detriment of organizational principles, regardless of the financial effects on the companies. Two types of corruption may arise:

- a. Internal: Acceptance of payments from third parties to those responsible for Compliance, so that their decisions, actions, or omissions benefit that third party.
- b. Corporate: Acceptance of payments from Empaquetaduras y Empaques S.A. employees to government employees or third parties, either directly or through agents, so that the decisions, actions, or omissions of the third party benefit Empaquetaduras y Empaques S.A. employees, or one of its Senior Executives, Employees, or Contractors.

Donations

Donations are contributions in kind, in cash, or in the form of services, made voluntarily and for charitable, humanitarian, scientific, or cultural purposes, without any agreement or expectation of compensation. Empaquetaduras y Empaques S.A. encourages its Employees to participate in charity and/or volunteer activities. However, due to the time involved and potential conflicts of interest, donations are only allowed if the recipient and the purpose of the donation align with the Company's values and interests. Donations must adhere to the following characteristics:

- a. Donations to individuals are not allowed.
- b. Donations are never made in connection with the operational activities of Empaquetaduras y Empaques S.A.
- c. Cash or material donations are not permitted.
- d. Both the content and the recipient of the donation must be clear and must not pose any reputational risk to the Company.

Political activities

The Company expresses its political neutrality and promotes lawful, respectful, and transparent cooperation with both Colombian and foreign authorities, committing to comply with all legal obligations it is subject to. The compliance officers will avoid any conduct that, even if not violating the law, could harm the reputation of Empaquetaduras y Empaques S.A. in the community, the government, and Colombian authorities, and produce adverse consequences for its business. Furthermore, no compliance officer will collaborate with third parties in violating any law, nor will they participate in actions that compromise respect for the principle of legality.

Compliance officers must also act with honesty and integrity in all their interactions or transactions with authorities and government personnel, ensuring that all information and certifications they present, as well as the statements they make, are truthful, clear, complete, and up to date.

Similarly, compliance officers will not obstruct information requests from public officials or the performance of any other function they carry out in the legitimate exercise of their powers, always cooperating with them as long as such powers are supported by and comply with applicable laws.

Gifts, entertainment activities, and travel

The acceptance of gifts or invitations can influence the decision-making of the recipient. This could place the donor and third parties in a position from which they could exert economic or social pressure on the recipient. Therefore, it is essential for Employees to be aware that third parties may perceive gifts and invitations as an attempt to exert undue influence, even if the gift was not given with such intent.

Gifts of minimal monetary value, such as promotional items, calendars, and courtesy gifts on certain occasions, are not considered gifts under this definition, as long as the giving and acceptance of these items are allowed according to Colombian law.

The giving or acceptance of gifts for courtesy purposes may be permitted in exceptional cases, provided that the gift's delivery or acceptance cannot be perceived by third parties as an attempt to exert undue influence and does not violate anti-corruption and anti-bribery regulations.

DATA PROTECTION

At Empaquetaduras y Empaques S.A., we recognize that the respect and protection of privacy and personal data are of vital importance in our relationships with all counterparts. Therefore, we are firmly committed to ensuring strict compliance with applicable laws and regulations, adapting to regulatory changes to maintain the integrity and security of personal data

10. REPORTING COMPLAINTS OF TRANSNATIONAL BRIBERY

Complaints

The Compliance Officers must promptly report any behavior contrary to the BTEP. For this purpose, the following channels are established, which can be used by both the Compliance Officers and third parties:

a. Email inbox: oficialsagrilaft@eyes.com.co

Empaquetaduras y Empaques S.A. will maintain the confidentiality of the identity of any party reporting a violation of the BTEP.

For Transnational Bribery reports, the Transnational Bribery Reporting Channel can be accessed through the following link: https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-deDenuncias-Soborno-Internacional.aspx.

For acts of Corruption, reports can be made through the Corruption Reporting Channel available at the following link: <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portaanticorrupcion>.

Complaint process

In the case of reports and/or complaints of actions contrary to Ethics and Business Transparency, the following procedure will be followed:

- a. Identification: The Compliance Officer detects the behavior and activity of Corruption or Bribery committed by any of the Compliance Officers.
- b. Report and/or Complaint: The employee, contractor, or supplier immediately communicates the potential situation of Transnational Bribery and/or Corruption to the Compliance Officer.
- c. Evaluation of the reported information: The Compliance Officer must evaluate the reported information and determine the veracity of the complaint in order to proceed with the necessary legal and/or disciplinary measures. If the provided information and investigations do not provide conclusive evidence of Corruption or Bribery, the case will be closed and documented.
- d. Decision-making: The Compliance Officer will inform the Senior Management so they can take the necessary measures regarding the identified responsible party/parties

11. NON-COMPLIANCE WITH THE BTEP

Individuals who violate the business transparency and ethics program may be subject to disciplinary measures.

12. DISCLOSURE AND TRAINING MECHANISMS

The BTEP will be disclosed through the Empaquetaduras y Empaques S.A. website, ensuring public access and awareness. The Compliance Officer will conduct annual training sessions for the compliance officers, and documentation related to these trainings will be kept. This information will be available for the Compliance Audit and for the supervision purposes of the Superintendence of Companies

13. UPDATES CONTROL

Versión No.	Fecha	Modified numeral	Modification Made	Responsible
01	13/08/2020	General	The document was reviewed and updated in general.	Leidy Duran

Created by: Compliance Officer	Approved by: Gerente Administrativa	Process: Resource Management
Name: Leidy Johana Duran	Name: Yojan María Quintero Mejía	